Province of Newfoundland and Labrador

Public Accounts
Volume I

Consolidated Summary Financial Statements

For The Year Ended
31 March 2003

Province of Newfoundland and Labrador

Public Accounts

Volume I

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For The Year Ended 31 March 2003

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INTRODUCTION

The consolidated summary financial statements of the Province of Newfoundland and Labrador are presented through the publication of the Public Accounts, Volume I. These statements consolidate the financial statements of the Consolidated Revenue Fund with the financial statements of various Crown Corporations, Boards and Authorities, as approved by Treasury Board, which are owned or controlled by, and accountable to, the Government of Newfoundland and Labrador.

These statements are prepared on the accrual basis of accounting in accordance with the Public Sector Accounting Board standards of the Canadian Institute of Chartered Accountants, and as outlined in the significant accounting policies of the Province. They are prepared by the Comptroller General and are audited by the Auditor General, who presents an annual report to the House of Assembly on the results of his audit.

The Public Accounts for the year ended 31 March 2003 consists of three other volumes:

Volume II – Consolidated Revenue Fund Financial Statements presents the financial position of the Fund and the results of its activities.

Volume III – Consolidated Revenue Fund Supplementary Statements and Schedules presents the unaudited summary statements, detailed departmental statements, schedules and notes of the Fund and are prepared on a basis consistent with the Estimates of the Province.

Volume IV – Financial Statements of Crown Corporations, Boards and Authorities presents a reproduction of the available financial statements of the Crown Corporations, Boards and Authorities.

The Public Accounts of the Province are tabled in the House of Assembly in accordance with Section 60 of the *Financial Administration Act.*

Internet Address

The Public Accounts are available on the Internet at:
http:/www.gov.nl.ca/ComptrollerGeneral/publications.htm

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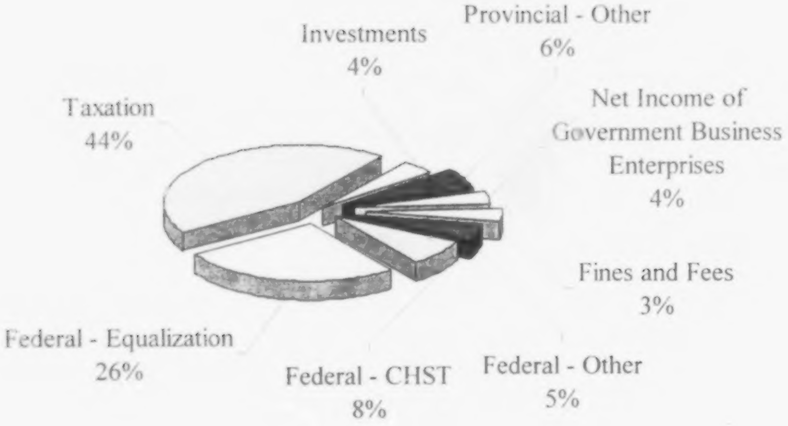
Revenue

Total revenue was $4.10 billion in 2002-2003 which consisted of federal revenues of $1.59 billion and provincial revenues of $2.51 billion.

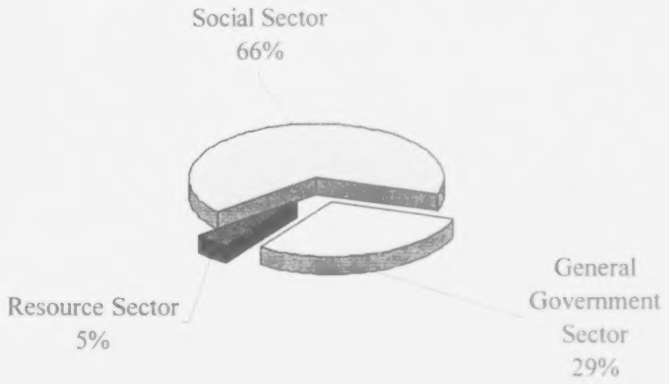
Revenue by Source - 31 March 2003



Expenditure

Expenditure for the social sector of $3.17 billion represented approximately two-thirds of all expenditures.

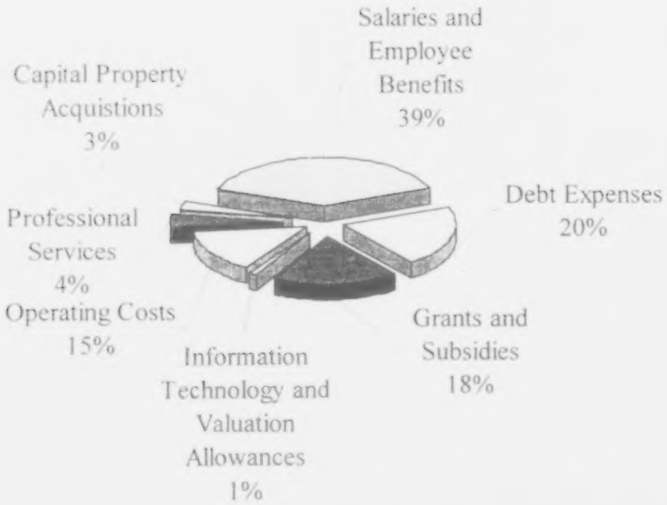
Expenditure by Sector - 31 March 2003



Expenditure

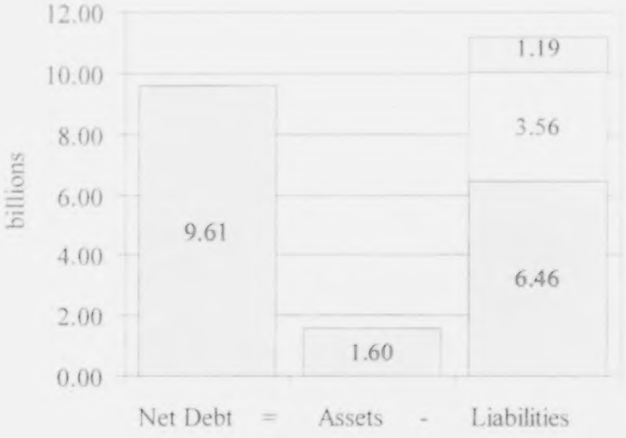
Total expenditure was $4.79 billion in 2002-2003. Salaries and employee benefits of $1.85 billion and debt expenses of $0.98 billion represented 59% of this amount.

Expenditure by Category - 31 March 2003



Financial Position

Net Debt of $9.61 billion consisted of $11.21 billion in liabilities less $1.60 billion in assets.



Statement of Financial Position - 31 March 2003

Liabilities are comprised of:

- Net borrowings of $6.46 billion
- Unfunded pension liability of $3.56 billion
- Other liabilities of $1.19 billion

GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

TREASURY BOARD SECRETARIAT

OFFICE OF THE COMPTROLLER GENERAL

CONFEDERATION BUILDING
ST. JOHN'S

12 September 2003

STATEMENT OF RESPONSIBILITY

These consolidated summary financial statements of the Province are prepared in accordance with the applicable legislation based upon information provided by the various Government departments and the noted Crown corporations, boards and authorities. Where necessary, the information included in these consolidated summary financial statements is based upon best estimates and judgement, taking into account materiality of the amounts. The consolidated summary financial statements in this volume include a Consolidated Statement of Financial Position, a Consolidated Statement of Net Debt, a Consolidated Statement of Revenue and Expenditure, a Consolidated Statement of Changes in Financial Position and notes. Other schedules and notes that are included also form an integral part of these statements. Together they present fairly, in all material respects, the financial position of the Province as at 31 March 2003 and the results of operations for the year then ended.

RONALD A. WILLIAMS, C.A.
Comptroller General

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OFFICE OF THE AUDITOR GENERAL
St. John's, Newfoundland and Labrador

AUDITOR'S REPORT

To the House of Assembly
Province of Newfoundland and Labrador

I have audited the consolidated statement of financial position of the Province of Newfoundland and Labrador as at 31 March 2003 and the consolidated statements of net debt, revenue and expenditure, and changes in financial position for the year then ended. These financial statements are the responsibility of Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Government, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated summary financial statements present fairly, in all material respects, the financial position of the Province of Newfoundland and Labrador as at 31 March 2003 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies disclosed in Note 1 to the consolidated summary financial statements applied on a basis consistent with that of the preceding year.

JOHN L. NOSEWORTHY, C.A.
Auditor General

St. John's, Newfoundland and Labrador
12 September 2003

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Consolidated Statement of Financial Position
As at 31 March 2003
with comparative figures for 2002

		2003 ($000)	2002 ($000)
	ASSETS		
	Cash and temporary investments (Note 2)	509,693	510,174
Sch. 1	Receivables	280,221	306,362
	Inventories held for resale	9,213	12,600
	Prepaid and deferred charges	19,602	29,457
Sch. 2	Loans, advances and investments	145,873	165,065
Sch. 3	Equity in government business enterprises (Note 1(b))	630,387	705,972
	Total Assets	1,594,989	1,729,630
	NET DEBT		
	Net Debt	9,610,781	8,932,266
	Total Assets and Net Debt	11,205,770	10,661,896
	LIABILITIES		
Sch. 5	Payables, accrued and other liabilities	1,161,328	1,060,212
	Deferred revenue	26,701	59,209
Sch. 6	Borrowings	6,634,033	6,457,439
	Less: Unamortized unrealized foreign exchange losses (Note 4)	173,098	307,448
		6,460,935	6,149,991
	Unfunded pension liability (Note 5)	3,556,806	3,392,484
	Total Liabilities	11,205,770	10,661,896

	Contingent Liabilities (Note 6)
	Commitments (Note 7)
Sch. 8	Trust Accounts (Note 8)
Sch. 9	Tangible Capital Assets

The accompanying notes and supporting schedules form an integral part of the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Consolidated Statement of Net Debt
For the year ended 31 March 2003
with comparative figures for 2002

	2003	2002
	($000)	($000)
Net debt - previously reported	8,932,266	8,436,983
Add (Deduct):		
Prior years' adjustments:		
Self-insured workers' compensation benefits (Note 10)	-	24,754
Unamortized, unrealized foreign exchange loss (Note 11)	-	(11,971)
Government organization changes (Note 12)	(12,311)	14,295
Pension plan changes	-	392
Adjusted net debt - beginning of year	8,919,955	8,464,453
Net Expenditure over Revenue	690,826	467,813
Net debt - end of year	9,610,781	8,932,266

See accompanying notes to the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Consolidated Statement of Revenue and Expenditure
For the year ended 31 March 2003
with comparative figures for 2002

REVENUE

		2003 ($000)	2002 ($000)
Sch. 10	Provincial		
Sch. 10	Taxation	1,796,218	1,584,343
Sch. 10	Investment	167,415	332,724
Sch. 10	Fees and fines	142,956	105,987
Sch. 10	Other	255,595	220,263
Sch. 10	Government of Canada	1,589,411	1,656,795
		3,951,595	3,900,112
Sch. 4	Net income of government business enterprises	150,374	146,378
	Total Revenue	4,101,969	4,046,490

EXPENDITURE

		2003 ($000)	2002 ($000)
Sch. 11	General Government Sector	1,403,791	1,306,878
Sch. 11	Resource Sector	218,709	179,581
Sch. 11	Social Sector	3,170,295	3,027,844
Sch. 12	Total Expenditure	4,792,795	4,514,303
	Net Expenditure over Revenue	690,826	467,813

See accompanying notes to the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Consolidated Statement of Changes in Financial Position
For the year ended 31 March 2003
with comparative figures for 2002

	2003	2002
	($000)	($000)
Funds provided from (applied to):		
Operations		
Net expenditure over revenue	(690,826)	(467,813)
Add (deduct) non-cash items:		
Amortization of foreign exchange losses	23,519	13,999
Pension costs	312,821	187,186
Valuation allowances	21,792	7,753
Unremitted net income of government business enterprises	70,626	(2,078)
Sinking fund earnings	17,122	77,651
Other	90,682	21,446
	(154,264)	(161,856)
Financing		
Debt issued	522,340	559,032
Debt retirement	(245,395)	(433,399)
Special purpose funds/contractors' holdback funds	2,955	2,091
Deferred revenue	(10,252)	(154)
Treasury bills issued	3,505,816	3,010,664
Treasury bills redeemed	(3,506,850)	(2,904,309)
Sinking fund contributions	(41,273)	(50,490)
Sinking fund retirement	41,892	96,178
Retirement of pension liabilities	(148,500)	(143,500)
	120,733	136,113
Investing		
Loan repayments	69,794	105,963
Loan advances	(38,447)	(57,317)
Investments	1,613	2,517
	32,960	51,163
Net cash provided (applied)	(571)	25,420
Cash and temporary investments, beginning of year	510,091	484,671
Cash and temporary investments, end of year	509,520	510,091

See accompanying notes to the financial statements.

NOTE

Temporary investments are net of accrued interest of $0.17 million (31 March 2002 - $0.08 million).

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Notes to the Consolidated Financial Statements
For the year ended 31 March 2003

1. Summary of Significant Accounting Policies

(a) The Reporting Entity

The Reporting Entity includes the accounts and financial activities of organizations, as approved by Treasury Board, which are accountable for the administration of their financial affairs and resources either to a Minister of the Government or directly to the Legislature and which are owned or controlled by Government.

A listing of organizations included in these financial statements is provided in Schedule 14 - Government Reporting Entity.

(b) Method of Consolidation

The accounts of government organizations, except those designated as government business enterprises, are consolidated after adjusting them to a basis consistent with the accounting policies described below. Inter-governmental transactions and balances are eliminated.

A government business enterprise is an organization, included in the reporting entity, that has the financial and operating authority to carry on a business and sell goods and services to individuals and non-government organizations as its principal activity and source of revenue.

Government business enterprises are recorded on the modified equity method. Under this method, the Government's equity in these enterprises is adjusted annually to reflect the net income/loss and other net equity changes of the enterprise without adjusting the enterprise's financial statements to conform with the accounting policies described below. Inter-governmental transactions and balances are not eliminated.

Adjustments are not made to the financial results of government organizations because of fiscal year-ends different than that used for the consolidated entity, unless it would have a significant impact on the consolidated operating results.

(c) Basis of Accounting

(i) *Method*

These financial statements are prepared on the accrual basis of accounting, revenues being recorded when earned and expenditures being recorded when liabilities are incurred, with exceptions made in accordance with the applicable significant accounting policies.

(ii) *Presentation*

The Province follows the expenditure basis of accounting for the preparation of its financial statements.

The Province presents its financial statements using the "net debt" approach. The Province's net debt consists of total liabilities less financial assets.

(iii) *Revenues*

Revenues from the Government of Canada under the federal-provincial fiscal arrangements, Canada Health and Social Transfer and tax collection agreements are based on regular entitlements received for the current year and adjusted against future years' revenues when known.

Other revenues are recorded on an accrual basis.

(iv) *Expenditures*

Expenditures are recorded on an accrual basis.

Pension related costs consist of cost of benefits accrued, interest on the unfunded liability, and amortization of experience gains and losses.

(v) *Assets*

Temporary investments are recorded at cost or market value, whichever is lower.

Receivables are recorded for all amounts due for work performed and goods or services supplied. Valuation allowances are provided when collection is considered doubtful.

Inventories are comprised of items held for resale and are recorded at the lower of cost or net realizable value.

Loans and advances are recorded at cost. Valuation allowances are recorded to reflect assets at the lower of cost or net recoverable value. Loans made by the Province that are expected to be recovered from future appropriations are accounted for as expenditures by providing valuation allowances. Interest revenue on loans receivable is recognized when earned and ceases when collection is not reasonably assured.

Investments are recorded at cost and are written down when there is a loss in value that is other than a temporary decline.

Equity in government business enterprises represents the net assets of government business enterprises recorded on the modified equity basis as described under Note 1(b) - Method of Consolidation.

Unrealized foreign exchange gains or losses are deferred and amortized on a straight line basis over the remaining term of the debt.

Tangible capital assets held by the Province are valued at cost or estimated cost. Capital asset acquisitions are recorded as expenditures in the year they are acquired.

(vi) *Liabilities*

Payables, accrued and other liabilities are recorded for all amounts due for work performed, goods or services received or for charges incurred in accordance with the terms of a contract.

Deferred revenue represents amounts received but not earned.

Borrowings, except treasury bills, are recorded at face value and are reported net of sinking funds. Treasury bills are recorded at net proceeds. The Province records foreign-denominated debt in Canadian dollars translated at the exchange rate on the transaction date which is considered to be the issue date; except for the proceeds of hedged transactions which are recorded at the rate as established by the terms of that hedge. Foreign-denominated sinking fund assets are also recorded in Canadian dollars and transactions are translated at the exchange rate used in recording the related debt. At 31 March, foreign debt and sinking funds are adjusted to reflect the exchange rate in effect on that date.

(vii) *Government Transfers*

Government transfers are recognized by the Province as revenues or expenditures in the period during which both the payment is authorized and any eligibility criteria are met.

(viii) *Loan Guarantees*

The Province has guaranteed the repayment of principal and interest on certain debentures and bank loans on behalf of crown corporations, municipalities, private sector companies and certain individuals. A provision for loss is established when it is determined that a payment on guarantee is likely.

2. Cash and Temporary Investments

Cash and temporary investments of $509.7 million, including accrued interest of $0.17 million (31 March 2002 - $0.08 million) consist of investments with financial institutions. These investments are callable or have maturity dates ranging from 02 January 2003 to 25 June 2003 at interest rates which vary from 1.35% to 3.14%.

3. Provision for Guaranteed Debt

An amount of $0.8 million (31 March 2002 - $0.2 million) has been recorded as a provision for possible losses on guaranteed debt. See Schedule 5 - Payables, Accrued and Other Liabilities.

4. Unamortized Unrealized Foreign Exchange Gains and Losses

Foreign currency debt and sinking funds are translated to Canadian dollars at the exchange rate at 31 March 2003. See Schedule 6 - Borrowings. Details of the effect of these translations at year end are outlined in the table below.

The net amortization expense is $23.5 million which represents a debit adjustment (31 March 2002 - $14.0 million-debit adjustment).

	31 March 2003	31 March 2002
	($mil)	($mil)
Unrealized foreign exchange gain (loss):		
Debt	(339.4)	(467.0)
Sinking funds	44.8	61.6
Net	(294.6)	(405.4)
Total accumulated amortization	121.5	98.0
Net unamortized unrealized foreign exchange gain (loss)	(173.1)	(307.4)

5. Unfunded Pension Liability

Defined Benefits

The Government of Newfoundland and Labrador guarantees defined benefit pension plans for substantially all of its full time employees, and those of its Agencies, Boards and Commissions and for members of its Legislature. The plans are - the Public Service Pension Plan, Teachers' Pension Plan, Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan.

The Plans provide for pensions based on employees' length of service and highest average earnings. Employees contribute a defined percentage of their salary, and the employer generally matches this amount. As at 31 March 2003, the plans provided benefits to 17,104 pensioners. The Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan do not provide for inflation protection.

In 1980, the Province of Newfoundland and Labrador Pooled Pension Fund was established by the *Pensions Funding Act*, with the Minister of Finance as Trustee. This Fund administers all financial activity of these four plans, including the collection of all contributions and the payment of pensions and the investment of funds. The Province guarantees any deficiency in the event assets of a plan are insufficient to meet benefit payments or administration costs.

The following outlines the contribution and benefit formulae for each of the plans:

Contribution and Benefit Formulae

Public Service Pension Plan

Employee contributions are 8.6% of pensionable salary, less a formulated amount representing contributions to the Canada Pension Plan (CPP). A pension benefit is available based on the number of years of pensionable service times 2% of the employee's best five years average salary, reduced by a formulated amount representing CPP earnings for each year since 1967.

Teachers' Pension Plan

Employee contributions are 9.35% of pensionable salary. A pension benefit is available based on the number of years of pensionable service prior to 1 January 1991 times 1/45th of the employee's best five years average salary, plus 2% of the employee's best five years average salary times years of pensionable service after that date, reduced by a formulated amount representing CPP earnings for each year since 1967.

Uniformed Services Pension Plan

Employee contributions are 8.5% of pensionable salary, less a formulated amount representing contributions to the CPP. Grandfathered members contribute an additional 3.5% of salary. A pension benefit is available based on the number of years pensionable service times 2% of the employee's best three years average salary, reduced by a formulated amount representing CPP earnings since 1967. Grandfathered members have higher service accrual pensions in recognition of their higher contributions.

Members of the House of Assembly Pension Plan

Member contributions are 9% of pensionable salary, which includes salary as a Minister, if applicable. A pension benefit is available after serving as a Member in, at least, two General Assemblies and for, at least, five years. The benefit formula is based on years of service expressed as a percentage of the average pensionable salary for the best three years. The percentage varies being 5% for each of the first ten years, 4% for each of the next five years and 2.5% for each of the next two years of service as a Member. For members elected for the first time after 1 April 1998, the percentage is 5% for the first ten years and 2.5% for each of the next ten years. The accrued benefit is reduced by a formulated amount representing CPP earnings for each year since 1967. Ministers receive an additional pension amount calculated similarly, based on service and pensionable salary as a Minister.

Actuarial Valuations

The actuarial valuations which are prepared by the Province's actuaries were based on a number of assumptions about future events, such as interest rates, wage and salary increases, inflation rates and rates of employee turnover, disability and mortality. The assumptions used reflect the Province's best estimates of expected long-term rates and short-term forecasts. The expected interest and inflation rates follow:

Expected interest rates

The expected average interest rate for the Public Service Pension Plan is 7.5%. The expected rate for the Teachers' Pension Plan is 8.0% for the first six years after the valuation date and 7.5% thereafter. The expected rate for the Uniformed Services Pension Plan is 7.5% projected on a long term basis. The expected rate for the Members of the House of Assembly Pension Plan is 7.5% projected on a long term basis.

Expected inflation rates

The expected inflation rate for the Public Service Pension Plan is 3.0%. The expected rate for the Teachers' Pension Plan is 2.0% for the first year after the valuation date and 3.5% thereafter. The expected rate for the Uniformed Services Pension Plan is 3.5% projected on a long term basis. The expected rate for the Members of the House of Assembly Pension Plan is 3.5% projected on a long term basis.

The latest actuarial valuations for the Province's pension plans are dated as listed in the following table:

Plan	Valuation Date
Public Service Pension Plan	31 December 2000
Teachers' Pension Plan	31 August 2000
Uniformed Services Pension Plan	31 December 2000
Members of the House of Assembly Pension Plan	31 December 2000

Pension Liability

Details of the pension liability are outlined in the table below. The estimated accrued benefits and the value of the plan assets reported below have been extrapolated by the Province's actuaries to 31 March 2003. The actual results of future valuations may result in variances from these extrapolations.

Plan	Estimated Accrued Benefit Obligation	Fund Assets	Unamortized Experience Losses 2003	Net Unfunded Liability 2003	Net Unfunded Liability 2002	Change
	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)
Public Service Pension Plan	3,319.9	1,332.3	(494.9)	1,492.7	1,455.9	36.8
Teachers' Pension Plan	2,778.4	643.6	(294.3)	1,840.5	1,705.6	134.9
Uniformed Services Pension	223.9	30.8	(7.8)	185.3	190.0	(4.7)
MHA Pension Plan	55.7	11.6	(5.8)	38.3	40.9	(2.6)
Total	$6,377.9	$2,018.3	($802.8)	$3,556.8	$3,392.4	$164.4

Pension Fund Assets are valued at the market value at 31 December 2002 and projected to year end.

The Net Unfunded Liability 2002 has been restated from the amount previously reported. See Note 11(b) - Pension Plan Assets.

Special Payments

Pursuant to the applicable pensions legislation, the Province has agreed to increase its special payments into the Public Service Pension Plan from $40 million to $60 million annually commencing 01 January 2003 and to continue the payment as long as the plan remains unfunded. In addition, the Province has agreed to make special payments of $76 million annually into the Teachers' Pension Plan until the remaining balance of an initial obligation of $815 million plus interest has been paid, as well as to make annual payments of $20 million and $7.5 million to the Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan respectively, for five years commencing 2001-2002.

Pension Expense

In these statements, pension costs have been determined as the cost of benefits accrued during the period. Interest on the unfunded liability has been accrued for the same period.

The change in the unfunded liability for the current period for each plan is comprised of the following amounts:

Plan	Province's Share of Pension Benefits Earned for the Period	Pension Interest Expense on the Unfunded Liability	Province's Current Period Pension Contributions	Current Period Amortization of Experience Changes	Plan Amendments	Unfunded Portion of Current Period Pension Change
	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)
Public Service Pension Plan	49.8	102.1	(105.3)	(190.8)	181.0	36.8
Teachers' Pension Plan	14.4	149.7	(107.6)	16.1	62.3	134.9
Uniformed Services Pension	1.7	14.8	(21.9)	0.7	-	(4.7)
MHA Pension Plan	0.9	3.6	(7.9)	0.8	-	(2.6)
Total	$66.8	$270.2	($242.7)	($173.2)	$243.3	$164.4

Pension interest expense is included with interest as debt expenses in the financial statements. Pension interest expense for 31 March 2002 amounted to $243.0 million.

Experience Gains or Losses

Experience gains or losses are amortized over the estimated average remaining service life of active contributors. The amortization amount is included with pension costs in the financial statements.

Unamortized experience gains/losses have changed from a $211.3 million gain at 31 March 2002 to a $802.8 million loss at 31 March 2003. This change is represented by experience losses for the Public Service Pension Plan of $642.8 million relating to a new valuation at 31 December 2000; experience losses of $198.1 million related to the value of the Fund assets of the other three plans; a debit adjustment of $181.0 million to offset the plan amendment costs of the Public Service Pension Plan, and a credit adjustment of $7.8 million as a result of current period amortization of experience changes.

Plan Amendments

The Public Service Pension Plan was amended 01 January 2002 so that no CPP reduction for retirement, survivor and disability benefits is applied until the member's 65th birthday. As a result of this amendment, the unfunded pension liability at 31 March 2003 for the current year has increased by $8.0 million.

The Public Service Pension Plan and the Teachers' Pension Plan were amended at 01 October 2002 and 01 September 2002 respectively, to include indexing provisions and an increase in required contributions. As a result of these amendments, the unfunded pension liability for the current year has increased by $235.3 million.

The total of these plan amendments was $243.3 million - as detailed above.

Other Pension Plans

The Government Money Purchase Pension Plan was established for employees whose employment status does not qualify them for participation in another of their employer's pension plans. This plan has approximately 21,000 participants. Employees contribute 5% of their salary to the Plan and the Province generally matches this contribution. Each employee will receive an annuity at retirement, the value of which is determined by their accumulated contributions plus investment earnings. This Plan is administered by the Canada Trust Financial Service and at 31 March 2003 assets had a market value of $128.5 million.

6. Contingent Liabilities

(a) Guarantees

Guarantees made by the Province amounted to $1.5 billion (31 March 2002 - $1.4 billion). In addition, the Province guaranteed the interest thereon. See Schedule 7 - Guaranteed Debt.

(b) Legal Actions

(i) There have been a number of statements of claim alleging negligence on the part of Government employees and agencies in not preventing abuse while these claimants were under Government care. The Province has also filed a statement of claim against a third party in an attempt to recover monies already paid out for similar claims.

(ii) A Statement of Claim has been served on the Province in its role as the regulator of mortgagor brokers and investment companies.

(iii) A number of claims have been filed against the Province related to general damages and personal claims pursuant to action initiated by the Province.

(iv) There has been a claim served against the Fisheries Loan Board in respect of loss of business and for damages.

(c) Other

(i) *Registrar of the Supreme Court*

The Province of Newfoundland and Labrador guarantees all sums required to discharge the balances of the Registrar of the Supreme Court as administrator, guardian, trustee, etc. (*Judicature Act*).

(ii) *Pensions*

a) Province of Newfoundland and Labrador Pooled Pension Fund

Pursuant to Section 9 of the *Pensions Funding Act*, the Province is liable for any deficiency in the Province of Newfoundland and Labrador Pooled Pension Fund covered by that Act. See Note 5 - Unfunded Pension Liability.

b) Memorial University of Newfoundland Pension Fund

Pursuant to Section 6 of the *Memorial University Pensions Act*, the Province is liable for payment of any deficiency in the Memorial University of Newfoundland Pension Fund covered by that Act. As at 31 March 2003, no liability existed.

(iii) *Trust Accounts*

The Province is contingently liable for any shortage that may occur for funds held in trust by the Province. Currently, all obligations held have an offsetting asset.

(iv) *Canadian Saltfish Corporation*

On 17 July 1970, the Province entered into an agreement with the Government of Canada for the marketing of saltfish products by the Canadian Saltfish Corporation (the Corporation), pursuant to the Saltfish Act. The Agreement provided that the Province is required to pay to the Government of Canada its proportional share of 50 per cent of the losses to Canada. This share is based on the loss to Canada based on the total value of annual sales of cured fish products applicable to each participating province.

On 19 February 1993 the Government of Canada requested that the Province compensate it for losses incurred to 31 March 1992. The amount which the Government of Canada calculated as the Province's share of the losses is $21.6 million.

This matter is currently under discussion between the Government of Canada and the Province. However, the Province takes the position that for a number of reasons, including the fact that the Corporation engaged in activities beyond its mandate as determined by the Auditor General of Canada and confirmed by the Department of Justice of Canada, it is not liable for the amount claimed.

(v) *Newfoundland and Labrador Student Loans Program*

Under the loan guarantee component of this Program, the Province has issued guarantees totalling $0.2 million. Under the loan remission component of the Program, the Province is contingently liable for possible remissions totalling $8.0 million. Under the current service provider, the Province is contingently liable for loans issued as of 31 March 2003 totalling $198.8 million. The expected default rate on these loans is 25% -30%. See Note 13 - Subsequent Event.

(vi) *Environmental Responsibility*

As a result of delivering its stated programs and initiatives, the Province acknowledges that there are situations where it may be responsible for dealing with environmental issues. As at 31 March 2003, the status and costs of potential issues are not determinable.

7. Commitments

Commitments to outside organizations in respect of contracts entered into before 31 March 2003 amount to $274.4 million, of which $37.6 million is for lease payments, $153.9 million for capital projects, $58.0 million for government's service agreement with xwave Solutions Limited and other agreements of $24.9 million. These commitments will become liabilities when the terms of the contracts are met. Payments in respect of these contracts and agreements for the Consolidated Revenue Fund are subject to the voting of supply by the Legislature.

8. Trust Accounts

Trust funds are presented as a self-balancing, separate component. Additional information is provided in Schedule 8 - Trust Accounts.

9. Measurement Uncertainty

Measurement uncertainty exists when it is reasonably possible that there could be a material variance between the recognized amount and another reasonably possible amount, as there is whenever estimates are used. Estimates are based on the best information available at the time of preparation of the financial statements and are adjusted annually to reflect new information as it becomes available. Some examples of where measurement uncertainty exists are the accrual of pension obligations, the amortization of foreign exchange gains or losses and the allowance for guaranteed debt.

10. Self-Insured Workers' Compensation Benefits

Payables, accrued and other liabilities on the Statement of Financial Position at 31 March 2002 have been restated by $24.8 million to include self-insured workers' compensation benefits.

This liability relates to the provincial government employees for which the Province provides self-insured workers' compensation benefits. The estimated liability was calculated based on the relationship of the self-insured salaries base of the other three Atlantic provinces to the amount of their recorded workers' compensation benefits liabilities for the year ended 31 March 2002, and applying such relationship to the Province's self-insured salaries. Given the nature of the liability, the methodology employed to calculate an initial estimate and the immateriality of any change in the liability during the year, there was no significant impact on net expenditure over revenue. The total amount of the liability was applied to beginning net debt for 31 March 2002. See Note 11 - Prior Years' Adjustments.

11. Prior Years' Adjustments

(a) Unamortized Unrealized Foreign Exchange Loss

The unamortized unrealized foreign exchange loss at 31 March 2002 have been increased from $289.3 million to $307.4 million (increase of $18.1 million) as a result of a change in the application of the accounting policy with respect to the amortization of foreign exchange gains/losses on debenture and other debt. This has resulted in a decrease in net expenditure over revenue of $6.1 million and a decrease in net debt of $12.0 million.

(b) Pension Plan Assets

The unfunded pension liability at 31 March 2002 has been increased from $3,391.6 million to $3,392.4 million due to an adjustment of $0.8 million to the plan assets for the Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan. This has resulted in an increase to net expenditure over revenue of $0.8 million.

The above adjustments have resulted in a total decrease in net expenditure over revenue for the year ended 31 March 2002 from $473.1 million to $467.8 million (decrease of $5.3 million) represented by a decrease of $6.1 million related to unamortized unrealized foreign exchange losses and an increase of $0.8 million related to an adjustment to the plan assets for the Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

The above adjustments, in addition to the adjustment in Note 10 - Self-Insured Workers' Compensation Benefits, have also resulted in a total increase in net debt at 31 March 2002 from $8,924.8 million to $8,932.3 million (increase of $7.5 million) represented by an increase in other liabilities of $24.8 million, the direct decrease in net debt of $12.0 million related to unamortized unrealized foreign exchange losses and the decrease in net expenditure over revenue of $5.3 million.

These changes have been applied retroactively and the 31 March 2002 figures presented for comparative purposes have been restated from those previously reported.

12. Government Organization Changes

The net debt at 31 March 2003 has been decreased by $12.3 million to reflect the change to the prior year's amounts in the 31 March 2002 financial statements of certain entities. This change has been applied retroactively without restatement.

13. Subsequent Event

On 1 August 2003, the Province entered into an agreement with the Canadian Imperial Bank of Commerce (CIBC), its current service provider under the Newfoundland and Labrador Student Loans Program, whereby the Province has agreed to assume ownership of CIBC's outstanding portfolio under the Program. The projected outstanding balance at 31 March 2004 is expected to be in excess of $200.0 million.

14. Comparatives

Certain of the 31 March 2002 financial statement figures have been restated to be consistent with the 31 March 2003 statement presentation.

15. Additional Notes

In addition to the aforementioned, there are various other notes disclosed in the schedules which follow.

Schedule 1

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Receivables
As at 31 March 2003
with comparative figures for 2002

	2003	2002
	($000)	($000)
Accounts receivable	199,255	209,093
Taxes receivable	141,492	154,009
Due from Government of Canada	29,783	37,638
	370,530	400,740
Less: Provision for doubtful accounts	90,309	94,378
	280,221	306,362

Schedule 2

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Loans, Advances and Investments
As at 31 March 2003
with comparative figures for 2002

	2003	2002
	($000)	($000)
Loans and Advances		
Municipalities	272,595	290,658
Commercial	77,716	87,052
Other	46,392	39,011
Housing	9,974	21,304
	406,677	438,025
Less: Provision for loan repayments through future appropriations	245,787	252,169
Provision for doubtful loans and advances	67,929	75,713
	92,961	110,143
Investments		
Water rights held in Labrador (Note 1)	30,000	30,000
Equity investments	23,088	22,029
Government of Canada Coupon investments	17,438	19,890
CHC Composites Inc	9,500	9,500
ACF Equity Atlantic Inc	2,231	2,231
Mineral Resources Corporation	640	640
Terra Nova Shoes Limited	135	435
Atlantic Ocean Farms Limited	290	290
Other investments	1,956	1,876
	85,278	86,891
Less: Provision for write-down of investments	32,366	31,969
	52,912	54,922
	145,873	165,065

NOTES

1. **Water rights held in Labrador**

Pursuant to an agreement dated 24 November 1978, the Lower Churchill Development Corporation Limited (LCDC) has the option of purchasing Newfoundland and Labrador Industrial Development Corporation's water rights to the Lower Churchill River in consideration for the issuance of 3,000 Class B common shares without nominal or par value. These shares will then be transferred to Newfoundland and Labrador Hydro. This option was to expire 24 November 1996 but has been extended to 24 November 2003. LCDC was incorporated under the *Corporations Act* and is owned 51% by Newfoundland and Labrador Hydro and 49% by the Government of Canada. LCDC was established with the objective of developing all or part of the hydro-electric potential of the Lower Churchill Basin.

2. **Interest rates**

Interest rates for all loans range from non-interest bearing to 14.5% and are repayable over terms not exceeding twenty five years.

Schedule 3

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Equity in Government Business Enterprises
As at 31 March 2003
with comparative figures for 2002

	Nfld. Liquor Corporation 31 Mar 2003	Nfld. and Labrador Hydro 31 Dec 2002	Total 2003	Total 2002
	($000)	($000)	($000)	($000)
Equity - as previously reported	37,272	668,700	705,972	703,894
Equity adjustment	141	(5,100)	(4,959)	-
Equity - beginning of year	37,413	663,600	701,013	703,894
Net income for year	92,374	58,000	150,374	146,378
Capital transactions:				
Transfers to government	(93,000)	(128,000)	(221,000)	(144,300)
Equity - end of year	36,787	593,600	630,387	705,972
Equity represented by:				
Assets:				
Cash and temporary investments	11,072	200	11,272	17,309
Receivables	7,083	200,100	207,183	75,376
Inventories	24,176	48,000	72,176	69,597
Prepaid and deferred charges	481	112,400	112,881	234,755
Investments	-	5,200	5,200	5,200
Capital assets	12,501	1,904,700	1,917,201	1,845,249
Total Assets	55,313	2,270,600	2,325,913	2,247,486
Liabilities:				
Accounts payable and accruals	18,315	116,600	134,915	118,214
Other deferred liabilities	-	-	-	10,000
Borrowings	211	1,545,600	1,545,811	1,398,500
Total Liabilities	18,526	1,662,200	1,680,726	1,526,714
Non-controlling interest	-	14,800	14,800	14,800
Equity	36,787	593,600	630,387	705,972

Schedule 4

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Net Income of Government Business Enterprises
For the year ended 31 March 2003
with comparative figures for 2002

	Nfld. Liquor Corporation 31 Mar 2003	Nfld. and Labrador Hydro 31 Dec 2002	Total 2003	Total 2002
	($000)	($000)	($000)	($000)
Revenue:				
Revenue from operations	169,064	427,600	596,664	556,193
Expenses:				
Expenses from operations	76,690	357,400	434,090	398,715
Transfers to government	-	12,200	12,200	11,100
Total Expenses	76,690	369,600	446,290	409,815
Net income	92,374	58,000	150,374	146,378

Schedule 5

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Payables, Accrued and Other Liabilities
As at 31 March 2003
with comparative figures for 2002

	2003 ($000)	2002 ($000)
Accrued salaries and employee benefits	484,525	454,949
Accounts payable	251,452	247,798
Accrued interest payable	199,681	208,390
Due to Government of Canada	80,259	5,325
Due to municipalities	74,988	60,556
Long-term leases	45,405	48,106
Other	24,217	34,918
Provision for guaranteed debt	801	170
	1,161,328	1,060,212

Schedule 6

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Borrowings
As at 31 March 2003
with comparative figures for 2002

	2003				2002
	Total Borrowings	Sinking Fund Balance	Net Borrowings	Interest Rate Range	Net Borrowings
	($000)	($000)	($000)	(%)	($000)
Consolidated Revenue Fund					
Treasury bill borrowings	490,441	-	490,441	2.72-3.21	491,475
General debentures	5,364,732	694,761	4,669,971	5.12-13.50	4,603,008
Government of Canada	633,059	77,885	555,174	5.88-14.06	449,516
Other	200,586	-	200,586	prime-4.61	200,000
	6,688,818	772,646	5,916,172		5,743,999
Newfoundland and Labrador Municipal Financing Corporation					
General debentures	370,396	44,399	325,997	3.50-12.75	343,761
Newfoundland and Labrador Housing Corporation					
Demand loans	-	-	-	prime	11,186
General debentures	29,951	-	29,951	6.22	30,583
Other	33,472	-	33,472	3.67-7.75	41,522
	63,423	-	63,423		83,291
Other Debt					
Health Care organizations	215,518	1,572	213,946	prime-11.00	230,638
Miscellaneous	114,495	-	114,495	prime-10.75	55,750
	330,013	1,572	328,441		286,388
Total	7,452,650	818,617	6,634,033		6,457,439

See accompanying notes.

NOTES TO THE SCHEDULE OF BORROWINGS
As at 31 March 2003

1. Borrowings

Borrowings and unamortized foreign exchange losses, by major currency, and sinking funds as at 31 March 2003 are as follows:

Major Currencies	Foreign Borrowings	Exchange Rate	Canadian $	Unamortized Foreign Exchange Losses	Net
			(000's)	(000's)	(000's)
Swiss	150,000	1.0845	162,675	21,997	140,678
U.S.	1,150,000	1.4678	1,687,970	182,117	1,505,853
			1,850,645	204,114	1,646,531
Canadian			5,602,005	-	5,602,005
		Sub-total	7,452,650	204,114	7,248,536
	Less: Foreign sinking funds		285,424	31,016	254,408
	Less: Canadian sinking funds		533,193	-	533,193
		Total	6,634,033	173,098	6,460,935

2. Contributions and Repayment Requirements

Sinking fund contributions and debt repayments which are not funded by a sinking fund, by major currency, in Canadian dollars are as follows:

	U.S.	Canadian	Total
	(000's)	(000's)	(000's)
2003-2004	13,600	45,878	59,478
2004-2005	13,600	260,818	274,418
2005-2006	13,600	168,511	182,111
2006-2007	13,600	129,609	143,209
2007-2008	10,600	299,845	310,445
2008-2042	122,200	1,968,109	2,090,309
	187,200	2,872,770	3,059,970

3. Foreign Exchange Loss

The foreign exchange loss which has been recognized on the Statement of Revenue and Expenditure is $23.5 million.

4. Sensitivity Analysis

An increase/decrease of one cent in the foreign exchange rates at 31 March 2003 would result in an increase/decrease in foreign borrowings of $13.0 million.

5. Debt-Related Risk

The Province, in consultation with its fiscal agents, monitors financial markets (interest and foreign currency rates) in consideration of its existing debt servicing costs and mix of domestic and foreign currency debt. Opportunities to reduce debt servicing costs, while keeping debt-related risk to an acceptable level, are duly considered by the Province.

Schedule 7

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Guaranteed Debt
As at 31 March 2003
with comparative figures for 2002

	2003	2002
	($000)	($000)
Guaranteed Debentures		
Newfoundland and Labrador Hydro	1,461,052	1,319,944
Municipalities	1,099	1,276
Newfoundland Liquor Corporation	105	209
	1,462,256	1,321,429
Guaranteed Bank Loans		
Fisheries	29,589	30,315
Mortgages	3,976	4,649
Other corporations	1,757	1,641
Municipalities	75	580
	35,397	37,185
Other Guarantees		
Other	-	7,000
	1,497,653	1,365,614

NOTE

Limit of Loan Guarantees: Guaranteed Debentures - $1,462.3 million; Guaranteed Bank Loans - $41.7 million.

Schedule 8

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Trust Accounts
As at 31 March 2003
with comparative figures for 2002

	2003 ($000)	2002 ($000)
Registrar of the Supreme Court	21,077	22,144
Newfoundland Government Fund	20,000	19,000
Commercial and Corporate Affairs Trust	6,596	5,771
Teachers' Accrued Salary Trust Account	5,010	4,507
Patients' Funds Held in Trust	2,637	2,838
Federal/Provincial Contractors' Security Account	913	1,950
Consolidated Tender Account	675	997
Other Trust Accounts	956	981
Homes for Special Care	647	646
Provincial Courts Trust Account	354	328
	58,865	59,162

NOTE

The Workplace Health Safety and Compensation Commission (the Commission) is considered to be a form of trust. For the most recent fiscal year ended 31 December 2002, the Commission reported a surplus of $17.4 million (December 2001 - deficit of $7.7 million) and an unfunded liability of $178.9 million (31 December 2001 - $200.0 million). Under legislation, no liability on behalf of the Province has been established. The Commission's financial statements are reproduced in Volume IV of the Public Accounts.

Schedule 9

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Tangible Capital Assets
As at 31 March 2003
with comparative figures for 2002

		Estimated Original Cost			Accumulated Amortization			
Category	Estimated Useful Life	Balance 31 March 2002	Additions Net of Disposals 2003	Balance 31 March 2003	Balance 31 March 2002	Amort. Net of Disposals 2003	Balance 31 March 2003	Net Book Value 31 March 2003
	(years)	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)
Buildings	40	1,860.4	67.2	1,927.6	553.1	21.5	574.6	1,353.0
Marine vessels & aircraft	20	74.3	8.0	82.3	47.3	7.4	54.7	27.6
Equipment & machinery	4 - 20	603.8	42.3	646.1	352.9	33.0	385.9	260.2
Infrastructure	20 - 40	3,650.0	68.1	3,718.1	3,005.7	49.1	3,054.8	663.3
Computer software	7	27.2	0.7	27.9	16.4	3.3	19.7	8.2
Sub-total		6,215.7	186.3	6,402.0	3,975.4	114.3	4,089.7	2,312.3
Work in progress				150.3				150.3
Total				6,552.3				2,462.6

See accompanying notes.

NOTES TO THE SCHEDULE OF TANGIBLE CAPITAL ASSETS
As at 31 March 2003

1. **Tangible Capital Assets**

Tangible capital assets are reported as expenditures in the year the assets are acquired. Tangible capital assets that meet the minimum thresholds for the appropriate categories are included.

While the Province has greatly improved the quality of its tangible capital asset information over the past several years, efforts are ongoing to further improve the completeness, integrity and presentation of such information.

For the current year, the accounting policies for tangible capital assets of the organizations in the Government Reporting Entity have not been adjusted to conform with the policies of the Consolidated Revenue Fund. This issue will be addressed in future Public Accounts.

2. **Amortization**

The historic cost of the assets is estimated in many cases, and amortization is calculated on a straight line basis over the following useful lives:

Asset	Estimated Useful Life
Buildings	40 years
Marine vessels & aircraft	
Marine vessels	20 years
Aircraft	20 years
Equipment & machinery	
Heavy machinery and equipment	20 years
Snow removal equipment	10 years
Office/other machinery and equipment	10 years
Vehicles	5 years
Computer hardware	4 years
Infrastructure	
Roads	20 years
Airstrips	20 years
Marine facility infrastructure	20 years
Other infrastructure assets	20 years
Land	indefinite
Bridges	40 years
Computer software	7 years

3. **Work In Progress**

Work in progress is considered to be a tangible capital asset, however it is not amortized as the applicable assets are not yet available for use. Government currently has a number of projects under construction or development with a total of $150.3 million having been spent on these projects to date. Upon completion, these assets are recorded in the appropriate category in the schedule.

4. **Historical or Cultural Assets**

In accordance with current accounting standards, certain assets which have historical or cultural value belonging to the Province are not included in this schedule. Such assets consist of paintings, sculptures, historical documents and historical and cultural artifacts.

5. **Leased Assets**

The gross amount of leased tangible capital assets is $77.2 million and accumulated depreciation is $40.2 million. These are included in the appropriate category in the schedule.

Schedule 10

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Revenue
For the year ended 31 March 2003
with comparative figures for 2002

	2003	2002
	($000)	($000)
Government of Canada		
Equalization	1,085,963	1,117,374
Canada health and social transfer	312,868	333,805
Cost-shared programs	173,813	187,076
Other	16,767	18,540
	1,589,411	1,656,795
Taxation		
Personal income tax	671,419	607,164
Sales tax	589,998	556,368
Other	290,230	234,281
Gasoline tax	135,926	131,624
Corporate income tax	108,645	54,906
	1,796,218	1,584,343
Investment		
Sinking fund earnings	69,771	78,513
Other	57,007	194,023
Interest	40,637	60,188
	167,415	332,724
Fees and Fines		
Fees	135,264	97,327
Fines	7,692	8,660
	142,956	105,987
Other	255,595	220,263
	3,951,595	3,900,112

Schedule 11

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Expenditure by Department
For the year ended 31 March 2003
with comparative figures for 2002

	2003	2002
	($000)	($000)
General Government Sector		
Consolidated Fund Services	939,811	803,753
Executive Council	32,569	28,872
Finance	116,051	87,287
Government Services and Lands	30,002	28,736
Labrador and Aboriginal Affairs	7,270	6,673
Legislature	14,031	12,720
Public Service Commission	2,216	3,038
Works, Services and Transportation	261,841	335,799
	1,403,791	1,306,878
Resource Sector		
Environment	22,647	13,335
Fisheries and Aquaculture	9,508	11,999
Forest Resources and Agrifoods	56,193	47,194
Industry, Trade and Rural Development	40,046	46,830
Mines and Energy	30,083	17,680
Tourism, Culture and Recreation	60,232	42,543
	218,709	179,581
Social Sector		
Education	584,505	567,717
Health and Community Services	1,671,380	1,558,334
Human Resources and Employment	259,808	260,458
Justice	141,778	139,013
Labour	7,163	6,396
Municipal and Provincial Affairs	230,543	233,457
Youth Services and Post-Secondary Education	275,118	262,469
	3,170,295	3,027,844
	4,792,795	4,514,303

NOTE

Expenditure by Department includes expenditures by organizations in the government reporting entity which report to that department.

Schedule 12

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Expenditure by Object
For the year ended 31 March 2003
with comparative figures for 2002

	2003 ($000)	2002 ($000)
Salaries and employee benefits	1,852,486	1,657,577
Debt expenses	978,996	941,933
Grants and subsidies	869,500	819,918
Operating costs	699,628	710,964
Professional services	208,964	204,180
Capital property acquisitions	130,783	142,425
Information technology	30,646	29,553
Valuation allowances	21,792	7,753
	4,792,795	4,514,303

Schedule 13

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Reconciliation of Cash Results to Consolidated Accrual Results
For the year ended 31 March 2003
with comparative figures for 2002

	2003 ($000)	2002 ($000)
Deficit - Actuals (cash)	(36,198)	(47,250)
Deficit - Actuals (consolidated accrual)	(690,826)	(467,813)
Change in deficit (Note 1)	(654,628)	(420,563)
The change in deficit is comprised of the following:		
Consolidated Revenue Fund: (Note 2)		
Sinking fund earnings	(14,017)	(81,790)
Accrued pension costs - interest	(270,276)	(243,019)
Accrued pension costs - other	(42,545)	55,833
Amortization of foreign exchange losses	(43,994)	(19,072)
Other debt expenses	1,972	(4,332)
Bad debt expenses	(8,232)	(11,324)
Accrued revenues and expenses	(94,848)	(21,499)
	(471,940)	(325,203)
Other entities: (Note 3)		
Health care sector	(16,993)	(17,607)
Education sector	(29,395)	(32,864)
General Government sector	(136,300)	(44,889)
	(182,688)	(95,360)
Change in deficit	(654,628)	(420,563)

See accompanying notes.

NOTES TO THE RECONCILIATION OF CASH RESULTS TO CONSOLIDATED ACCRUAL RESULTS

For the year ended 31 March 2003

1. **Reconciliation of Cash Results to Consolidated Accrual Results**

This schedule reconciles the cash deficit of the Consolidated Revenue Fund to the accrual deficit on a consolidated basis. The change shown consists of year end accrual adjustments for the Consolidated Revenue Fund and accounting policy adjustments to the annual results of government organizations.

2. **Consolidated Revenue Fund**

Sinking fund earnings represent the interest earned on the sinking funds during the year less the sinking fund income returned to the Province from the sinking funds retired.

Accrued pension costs (interest) represent the net interest expense on the unfunded pension liability.

Accrued pension costs (other) represent employer contributions less current costs (which includes an amount for a plan amendment to the Teachers' Pension Plan for 2003).

Amortization of foreign exchange losses represent the amortization of the unrealized foreign exchange losses.

Other debt expenses represent primarily the change in the accrued interest expense on the debt and capital leases.

Bad debt expenses represent the net increase in the allowance for doubtful accounts receivable, loans, investments, and guarantees made by the Province.

Accrued revenues and expenses represent all other changes in revenues and expenses during the year, e.g. equalization, sales tax, salaries and benefits.

3. **Other Entities**

This represents the accrual deficits of all other government organizations after adjustments have been made to conform to the accounting policies of the Province, e.g. expenditure of capital assets versus capitalization of these assets. The General Government sector adjustment includes the above and reverses the cash received by the Province for Newfoundland and Labrador Hydro and Newfoundland Liquor Corporation and records the net income of these entities.

Schedule 14

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Government Reporting Entity
For the year ended 31 March 2003

GOVERNMENT ORGANIZATIONS

J	Avalon East School Board
	Avalon Health Care Institutions Board
J	Avalon West School District
J	Baie Verte, Central, Connaigre School District
	Board of Commissioners of Public Utilities
	Bull Arm Site Corporation
J	Burin Peninsula School Board
Note 1	Business Investment Corporation
	C.A. Pippy Park Commission
	Central East Health Care Institutions Board
	Central Regional Health and Community Services Board
	Central West Health Corporation
	College of the North Atlantic
J	Conseil Scolaire Francophone Provincial de Terre-Neuve et du Labrador
	Consolidated Revenue Fund
J	Cormack Trail School Board
J	Corner Brook - Deer Lake - St. Barbe School District
D	Credit Union Deposit Guarantee Corporation
	Eastern Health and Community Services Board
	Grenfell Regional Health Services Board
	Health Care Corporation of St. John's
	Health Labrador Corporation
	Heritage Foundation of Newfoundland and Labrador
	Hotel Buildings Limited
J	Labrador School Board
	Labrador Transportation Initiative Fund
J	Lewisporte/Gander School District
	Livestock Owners Compensation Board
A	Marble Mountain Development Corporation
A	Marble Mountain Management Corporation
	Multi-Materials Stewardship Board
	Municipal Assessment Agency Inc.
Note 2	Newco IV Corporation
	Newfoundland and Labrador Arts Council
	Newfoundland and Labrador Centre for Health Information
	Newfoundland and Labrador Crop Insurance Agency
	Newfoundland and Labrador Education Investment Corporation
	Newfoundland and Labrador Farm Products Corporation
	Newfoundland and Labrador Film Development Corporation
	Newfoundland and Labrador Heritage Corporation
	Newfoundland and Labrador Housing Corporation

GOVERNMENT REPORTING ENTITY (continued)

GOVERNMENT ORGANIZATIONS

	Newfoundland and Labrador Industrial Development Corporation
	Newfoundland and Labrador Legal Aid Commission
	Newfoundland and Labrador Municipal Financing Corporation
	Newfoundland and Labrador Petroleum Products Pricing Commission
	Newfoundland and Labrador Student Investment and Opportunity Corporation
	Newfoundland Hardwoods Limited
	Newfoundland Ocean Enterprises Limited
J	Northern Peninsula/Labrador South School Board
	Peninsulas Health Care Corporation
	Provincial Advisory Council on the Status of Women
	Provincial Information and Library Resources Board
	Provincial Perinatal Program
D	Public Accountants Licensing Board
	Public Health Laboratory
	Special Celebrations Corporation of Newfoundland and Labrador, Inc.
	St. John's Nursing Home Board
	St. John's Regional Health and Community Services Board
Note 3	The John Cabot (1997) 500th Anniversary Corporation
	The Newfoundland Cancer Treatment and Research Foundation
J	Vista School District
	Western Health Care Corporation
	Western Regional Health and Community Services Board

GOVERNMENT BUSINESS ENTERPRISES

D	Newfoundland and Labrador Hydro
	Newfoundland Liquor Corporation

LEGEND

A	These entities have a year end of 30 April.
J	These entities have a year end of 30 June.
D	These entities have a year end of 31 December.

NOTES

Note 1 Enterprise Newfoundland and Labrador Corporation, the Farm Development Loan Board and the Fisheries Loan Board of Newfoundland and Labrador have been amalgamated to create the Business Investment Corporation.

Note 2 The financial statements for 28 February 2003 represented the final financial position and results of operations for Newco IV.

Note 3 The financial statements for 17 February 2003 represented the final financial position and results of operations for The John Cabot (1997) 500th Anniversary Corporation.

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Province of Newfoundland and Labrador

Public Accounts
Volume II

Consolidated Revenue Fund Financial Statements

For The Year Ended
31 March 2003

Province of Newfoundland and Labrador

Public Accounts

Volume II

Consolidated Revenue Fund Financial Statements

For The Year Ended 31 March 2003

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INTRODUCTION

The *Financial Administration Act* requires that all revenues over which the Legislature has power of appropriation shall form one Consolidated Revenue Fund. The financial statements of the Consolidated Revenue Fund of the Province of Newfoundland and Labrador are presented through the publication of the Public Accounts, Volume II.

These statements are prepared on the accrual basis of accounting in accordance with the Public Sector Accounting Board standards of the Canadian Institute of Chartered Accountants, and as outlined in the significant accounting policies of the Province. They are prepared by the Comptroller General and are audited by the Auditor General, who presents an annual report to the House of Assembly on the results of his audit. Comparisons are made to the Estimates.

The Public Accounts for the year ended 31 March 2003 consists of three other volumes:

Volume I - Consolidated Summary Financial Statements presents the summary financial statements which consolidate the financial statements of the Consolidated Revenue Fund with the financial statements of various Crown Corporations, Boards and Authorities, as approved by Treasury Board, which are owned or controlled by, and accountable to, the Government of Newfoundland and Labrador.

Volume III - Consolidated Revenue Fund Supplementary Statements and Schedules presents the unaudited summary statements, detailed departmental statements, schedules and notes of the Fund and are prepared on a basis consistent with the Estimates of the Province.

Volume IV- Financial Statements of Crown Corporations, Boards and Authorities presents a reproduction of the available financial statements of the Crown Corporations, Boards and Authorities.

The Public Accounts of the Province are tabled in the House of Assembly in accordance with Section 60 of the *Financial Administration Act.*

Internet Address

The Public Accounts are available on the Internet at:
http://www.gov.nl.ca/ComptrollerGeneral/publications.htm

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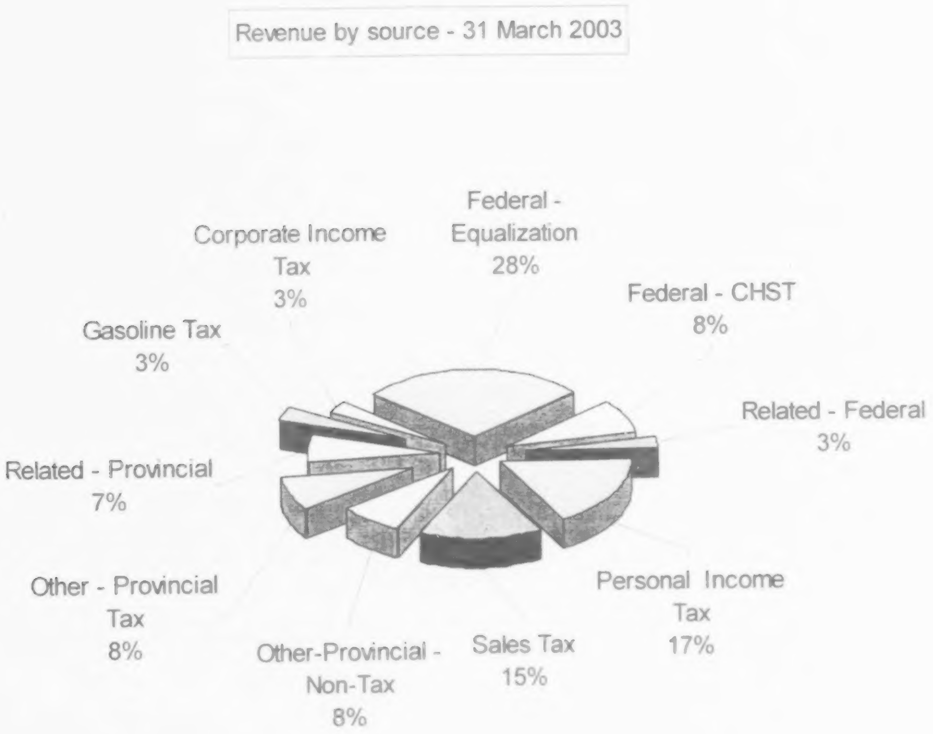
Revenue

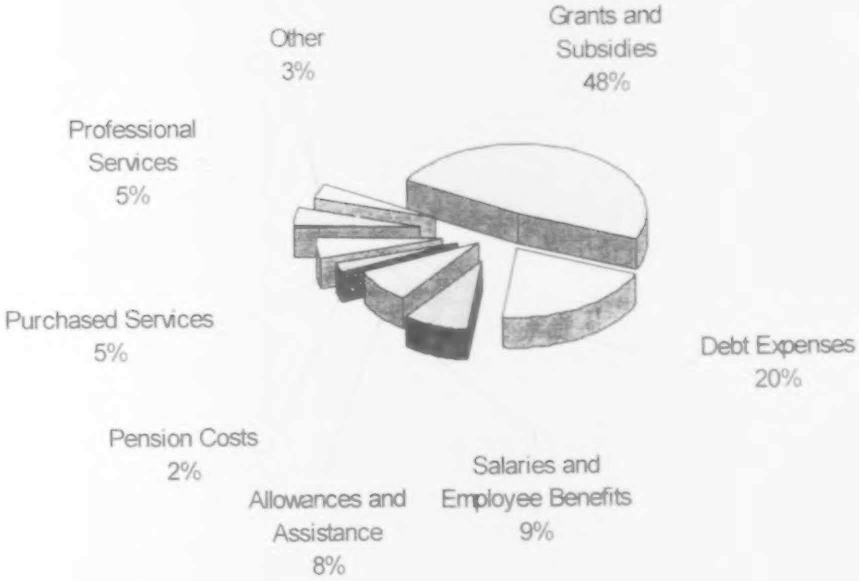
Total revenue was $3.92 billion in 2002-2003 which consisted of federal revenues of $1.52 billion and provincial revenues of $2.40 billion.



Expenditure

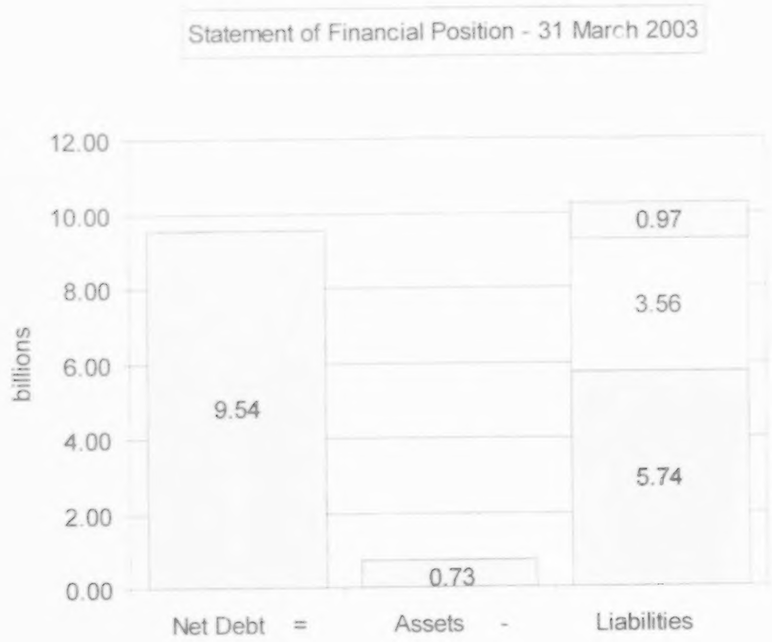
Total expenditure was $4.43 billion in 2002-2003. Grants and subsidies of $2.13 billion and debt expenses of $0.91 billion represented 68% of this amount.

Expenditure by category - 31 March 2003



Financial Position

Net Debt of $9.54 billion consisted of $10.27 billion in liabilities less $0.73 billion in assets.



Liabilities are comprised of the following:

Net borrowings of $5.74 billion
Unfunded pension liability of $3.56 billion
Other liabilities of $0.97 billion

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GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

TREASURY BOARD SECRETARIAT

OFFICE OF THE COMPTROLLER GENERAL

CONFEDERATION BUILDING
ST. JOHN'S

05 September 2003

STATEMENT OF RESPONSIBILITY

These summary financial statements of the Consolidated Revenue Fund are prepared in accordance with the requirements of the *Financial Administration Act* based upon information provided by the various Government departments. Where necessary, the information included in these summary financial statements is based upon best estimates and judgement, taking into account materiality of the amounts. The summary financial statements in this volume include a Statement of Financial Position, a Statement of Net Debt, a Statement of Revenue and Expenditure, a Statement of Changes in Financial Position and notes. Other schedules and notes that are included also form an integral part of these statements. Together they present fairly, in all material respects, the financial position of the Province's Consolidated Revenue Fund as at 31 March 2003 and the results of operations for the year then ended.

RONALD A. WILLIAMS, C.A.
Comptroller General

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OFFICE OF THE AUDITOR GENERAL
St. John's, Newfoundland and Labrador

AUDITOR'S REPORT

To the House of Assembly
Province of Newfoundland and Labrador

I have audited the statement of financial position of the Consolidated Revenue Fund of the Province of Newfoundland and Labrador as at 31 March 2003 and the statements of net debt, revenue and expenditure, and changes in financial position for the year then ended. These financial statements are the responsibility of Government. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Consolidated Revenue Fund as at 31 March 2003 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

The accompanying financial statements have been prepared to present the results of the Consolidated Revenue Fund in relation to its budget for the year ended 31 March 2003. Significant financial activities of Government occur outside the Consolidated Revenue Fund. Most of these activities together with those of the Consolidated Revenue Fund are included in the consolidated summary financial statements of the Province. For this reason, the consolidated summary financial statements provide a more comprehensive accounting of the financial position and results of Government operations. A separate Auditor's Report is provided on the consolidated summary financial statements for the year ended 31 March 2003.

JOHN L. NOSEWORTHY, C.A.
Auditor General

St. John's, Newfoundland and Labrador
05 September 2003

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Financial Position
As at 31 March 2003
with comparative figures for 2002

		2003	2002
		($000)	($000)
	ASSETS		
	Temporary investments at cost - note 2	376,910	375,054
	Government of Canada - claims in process - note 3	29,783	37,638
Sch. A	Accounts and taxes receivable	298,086	288,852
	Less: Allowance for doubtful accounts	93,162	92,653
		204,924	196,199
	Prepaid expenses	1,165	8,085
Sch. B	Loans, advances and mortgages receivable	167,187	199,637
	Less: Allowance for doubtful accounts	124,405	167,429
		42,782	32,208
Sch. C	Investments at cost	85,732	85,732
	Less: Allowance for investment writedowns	10,305	10,400
		75,427	75,332
Sch. D	Tangible capital assets	-	-
	Total Assets	730,991	724,516
	NET DEBT		
	Net Debt	9,536,667	9,028,529
	Total Assets and Net Debt	10,267,658	9,753,045
	LIABILITIES		
Sch. E	Other liabilities	967,778	924,010
Sch. F	Debenture and other debt	6,688,818	6,706,953
	Less: Sinking fund assets - note 4	772,646	962,954
	Less: Unamortized unrealized foreign exchange losses - note 5	173,098	307,448
		5,743,074	5,436,551
	Unfunded pension liability - note 7	3,556,806	3,392,484
	Total Liabilities	10,267,658	9,753,045

The reporting entity pertaining to this financial statement is the Consolidated Revenue Fund of the Province of Newfoundland and Labrador.

The accompanying notes and supporting schedules form an integral part of the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Net Debt
For the year ended 31 March 2003
with comparative figures for 2002

	2003	2002
	($000)	($000)
Net debt - beginning of year	9,028,529	8,642,901
Add (Deduct):		
Pension plan changes	-	392
Self-insured workers' compensation benefits - note 14	-	24,754
Unamortized unrealized foreign exchange loss - note 15(a)	-	(11,971)
Adjusted net debt - beginning of year	9,028,529	8,656,076
Add:		
Net expenditure over revenue - note 15	508,138	372,453
Net debt - end of year	9,536,667	9,028,529

The reporting entity pertaining to this financial statement is the Consolidated Revenue Fund of the Province of Newfoundland and Labrador.

See accompanying notes to the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Revenue and Expenditure
For the year ended 31 March 2003
with comparative figures for 2002

	Actuals 2003	Original Estimates 2003	Actuals 2002
	($000)	($000)	($000)
REVENUE:			
Provincial			
Tax Revenue			
Sales	589,998	561,500	556,368
Personal income	671,419	611,000	607,164
Gasoline	135,926	132,700	131,624
Corporate income	108,645	58,200	54,906
Other	312,772	251,045	258,274
Non-tax revenue	314,939	406,740	286,389
Related revenue	268,197	301,848	344,159
Government of Canada			
Equalization	1,085,963	1,158,015	1,117,374
Canada Health and Social Transfer	312,868	340,896	333,805
Other	1,700	1,754	1,754
Related revenue	115,363	135,025	127,208
Total Revenue	3,917,790	3,958,723	3,819,025
EXPENDITURE:			
Salaries	329,970	387,300	314,227
Employee benefits	47,591	102,365	45,715
Pension costs	95,771	-	2,620
Transportation and communications	37,574	38,788	37,440
Supplies	58,283	53,187	54,305
Professional services	203,994	211,779	198,386
Purchased services	218,164	241,565	249,717
Property, furnishings and equipment	14,964	14,388	49,245
Loans, advances and investments	-	4,222	-
Allowances and assistance	351,558	351,023	343,348
Grants and subsidies	2,128,050	2,020,948	1,984,570
Debt expenses	905,087	601,478	874,563
Information technology	26,690	24,994	26,018
Bad debt expenses	8,232	-	11,324
Total Expenditure	4,425,928	4,052,037	4,191,478
Net expenditure over revenue	(508,138)	(93,314)	(372,453)
Surplus (Deficit) on current account	(406,624)	13,286	(179,411)
Surplus (Deficit) on capital account	(101,514)	(106,600)	(193,042)
	(508,138)	(93,314)	(372,453)

The reporting entity pertaining to this financial statement is the Consolidated Revenue Fund of the Province of Newfoundland and Labrador.

See accompanying notes to the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Changes in Financial Position
For the year ended 31 March 2003
with comparative figures for 2002

	2003 ($000)	2002 ($000)
Funds provided from (applied to):		
Operations		
Net expenditure over revenue	(508,138)	(372,453)
Add (deduct) non-cash items:		
Amortization of foreign exchange losses	23,519	13,999
Pension costs	312,821	187,186
Valuation allowances	(4,853)	(2,273)
Sinking funds	14,017	81,790
Other	104,513	34,404
April writebacks	(42,710)	50,169
	(100,831)	(7,178)
Financing		
Debt issued	450,000	400,000
Debt retirement	(180,027)	(299,803)
Special purpose funds/contractors' holdback funds	2,955	2,091
Deferred revenue	-	(17,438)
Treasury bills redeemed	(3,506,850)	(2,904,309)
Treasury bills purchased	3,505,816	3,010,664
Sinking fund contributions	(39,907)	(49,164)
Retirement of pension liabilities	(148,500)	(143,500)
Wind up of voluntary sinking funds	39,972	63,489
	123,459	62,030
Investing		
Loan repayments	6,577	9,459
Loan advances	(4,781)	(3,712)
	1,796	5,747
Net cash provided (applied)	24,424	60,599
Cash and temporary investments, beginning of year	341,079	280,480
Cash and temporary investments, end of year	365,503	341,079

The reporting entity pertaining to this financial statement is the Consolidated Revenue Fund of the Province of Newfoundland and Labrador.

See accompanying notes to the financial statements.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Notes to the Financial Statements
For the year ended 31 March 2003

1. **Summary of Significant Accounting Policies**

(a) The Reporting Entity

The Reporting Entity includes the accounts and financial activities of the Consolidated Revenue Fund. Pursuant to the *Financial Administration Act* of the Province all public monies are accounted for through the Fund.

(b) Basis of Accounting

(i) *Method*

These financial statements are prepared on the accrual basis of accounting, revenues being recorded when earned and expenditures being recorded when liabilities are incurred, with exceptions made in accordance with the applicable significant accounting policies.

(ii) *Presentation*

The Province follows the expenditure basis of accounting for the preparation of its financial statements.

The Province presents its financial statements using the "net debt" approach. The Province's net debt consists of total liabilities less financial assets.

(iii) *Revenues*

Revenues from the Government of Canada under the federal-provincial fiscal arrangements, Canada Health and Social Transfer and tax collection agreements are based on regular entitlements received for the current year and adjusted against future years' revenues when known.

Other revenues are recorded on an accrual basis.

(iv) *Expenditures*

Expenditures are recorded on an accrual basis.

Pension related costs are determined as the cost of benefits accrued and interest on the unfunded liability, as well as amortization of experience gains and losses.

(v) *Assets*

Temporary investments are recorded at cost or market value, whichever is lower.

Government of Canada - claims in process are recorded as a receivable based on claims outstanding at 31 March and relate mainly to cost-shared agreements.

Accounts and taxes receivable are recorded for all amounts due for work performed and goods or services supplied. Valuation allowances are provided when collection is considered doubtful.

Loans, advances and mortgages receivable are recorded at cost. Valuation allowances are recorded to reflect assets at the lower of cost or net recoverable value. Loans made by the Province that are expected to be recovered from future appropriations are accounted for as expenditures by providing valuation allowances. Interest revenue on loans receivable is recognized when earned and ceases when collection is not reasonably assured.

Inventories are comprised of items held for resale and are recorded at the lower of cost or net realizable value.

Investments are recorded at cost and are written down when there is a loss in value that is other than a temporary decline.

Tangible capital assets held by the Province are valued at cost or estimated cost. Capital asset acquisitions are recorded as expenditures in the year they are acquired.

Unrealized foreign exchange gains or losses are deferred and amortized on a straight line basis over the remaining term of the debt.

(vi) *Liabilities*

Deferred revenue represents amounts received but not earned.

Other liabilities are recorded for all amounts due for work performed, goods or services received or for charges incurred in accordance with the terms of a contract.

Debenture and other debt, except treasury bills, are recorded at face value. Treasury bills are recorded at net proceeds.

The Province records foreign-denominated debt in Canadian dollars translated at the exchange rate on the transaction date which is considered to be the issue date; except for the proceeds of hedged transactions which are recorded at the rate as established by the terms of that hedge. Foreign-denominated sinking fund assets are also recorded in Canadian dollars and transactions are translated at the exchange rate used in recording the related debt. At 31 March, foreign debt and sinking funds are adjusted to reflect the exchange rate in effect on that date.

(vii) *Government Transfers*

Government transfers are recognized by the Province as revenues or expenditures in the period during which both the payment is authorized and any eligibility criteria are met.

(viii) *Loan Guarantees*

The Province has guaranteed the repayment of principal and interest on certain debentures and bank loans on behalf of crown corporations, municipalities, private sector companies and certain individuals. A provision for losses on these guarantees is established when it is determined that a loss is likely.

2. Temporary Investments

Temporary investments of $376.9 million (2002 - $375.1 million), including accrued interest of $0.17 million (2002 - $0.08 million), consist of investments with financial institutions. These investments are on call or have maturity dates ranging from 01 April 2003 to 14 April 2003 at interest rates which vary from 2.98% to 3.09%.

3. Government of Canada - Claims in Process

Consists of:

	2003	2002
	($mil)	($mil)
Claims receivable at 31 March not received in April	11.1	16.4
Receipts in April	18.7	21.2
Total	29.8	37.6

4. Sinking Fund

The value of the sinking funds as recorded in the Newfoundland and Labrador Government Sinking Fund financial statements is reflected in these financial statements.

The Sinking Fund Assets consist of:

	31 March 2003	31 March 2002
	($mil)	($mil)
Investments at cost	651.1	815.2
Add: Amortization of bond discount	85.3	98.8
Investments at amortized costs	736.4	914.0
Add: Cash and receivables less accounts payable	36.2	48.9
Net Sinking Fund Assets - translated at 31 March	772.6	962.9

The net sinking fund assets balance of 962.9 million Canadian dollars as at 31 March 2002 includes 172.2 million U.S. dollars translated to 275.4 million Canadian dollars in accordance with current practice.

The net sinking fund assets balance of 772.6 million Canadian dollars as at 31 March 2003 includes 194.4 million U.S. dollars translated to 285.4 million Canadian dollars in accordance with current practice.

The Province does not anticipate conversion of the U.S. dollars to Canadian dollars as the U.S. funds will be used to retire U.S. debt.

5. Unamortized Unrealized Foreign Exchange Gains and Losses

Foreign currency debt and sinking funds are translated to Canadian dollars at the exchange rate at 31 March 2003. See Schedule F. Details of the effect of these translations at year end are outlined in the table below.

The net amortization expense is $23.5 million which represents a debit adjustment (31 March 2002 - $14.0 million-debit adjustment).

	31 March 2003	31 March 2002
	($mil)	($mil)
Unrealized foreign exchange gain (loss):		
Debt	(339.4)	(467.0)
Sinking funds	44.8	61.6
Net	(294.6)	(405.4)
Total accumulated amortization	121.5	98.0
Net unamortized unrealized foreign exchange gain (loss)	(173.1)	(307.4)

6. Provision for Guaranteed Debt

An amount of $5.4 million (31 March 2002 - $5.0 million) has been recorded as a provision for possible losses on guaranteed debt. See Schedule E.

7. Unfunded Pension Liability

Defined Benefits

The Government of Newfoundland and Labrador guarantees defined benefit pension plans for substantially all of its full time employees, and those of its Agencies, Boards and Commissions and for members of its Legislature. The plans are - the Public Service Pension Plan, Teachers' Pension Plan, Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan.

The Plans provide for pensions based on employees' length of service and highest average earnings. Employees contribute a defined percentage of their salary, and the employer generally matches this amount. As at 31 March 2003, the plans provided benefits to 17,104 pensioners. The Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan do not provide for inflation protection.

In 1980, the Province of Newfoundland and Labrador Pooled Pension Fund was established by the *Pensions Funding Act*, with the Minister of Finance as Trustee. This Fund administers all financial activity of these four plans, including the collection of all contributions and the payment of pensions and the investment of funds. The Province guarantees any deficiency in the event assets of a plan are insufficient to meet benefit payments or administration costs.

Contribution and Benefit Formulae

Public Service Pension Plan

Employee contributions are 8.6% of pensionable salary, less a formulated amount representing contributions to the Canada Pension Plan (CPP). A pension benefit is available based on the number of years of pensionable service times 2% of the employee's best five years average salary, reduced by a formulated amount representing CPP earnings for each year since 1967.

Teachers' Pension Plan

Employee contributions are 9.35% of pensionable salary. A pension benefit is available based on the number of years of pensionable service prior to 1 January 1991 times 1/45th of the employee's best five years average salary, plus 2% of the employee's best five years average salary times years of pensionable service after that date, reduced by a formulated amount representing CPP earnings for each year since 1967.

Uniformed Services Pension Plan

Employee contributions are 8.5% of pensionable salary, less a formulated amount representing contributions to the CPP. Grandfathered members contribute an additional 3.5% of salary. A pension benefit is available based on the number of years pensionable service times 2% of the employee's best three years average salary, reduced by a formulated amount representing CPP earnings since 1967. Grandfathered members have higher service accrual pensions in recognition of their higher contributions.

Members of the House of Assembly Pension Plan

Member contributions are 9% of pensionable salary, which includes salary as a Minister, if applicable. A pension benefit is available after serving as a Member in, at least, two General Assemblies and for, at least, five years. The benefit formula is based on years of service expressed as a percentage of the average pensionable salary for the best three years. The percentage varies being 5% for each of the first ten years, 4% for each of the next five years and 2.5% for each of the next two years of service as a Member. For members elected for the first time after 1 April 1998, the percentage is 5% for the first ten years and 2.5% for each of the next ten years. The accrued benefit is reduced by a formulated amount representing CPP earnings for each year since 1967. Ministers receive an additional pension amount calculated similarly, based on service and pensionable salary as a Minister.

Actuarial Valuations

The actuarial valuations which are prepared by the Province's actuaries were based on a number of assumptions about future events, such as interest rates, wage and salary increases, inflation rates and rates of employee turnover, disability and mortality. The assumptions used reflect the Province's best estimates of expected long-term rates and short-term forecasts. The expected interest and inflation rates follow:

Expected interest rates

The expected average interest rate for the Public Service Pension Plan is 7.5%. The expected rate for the Teachers' Pension Plan is 8.0% for the first six years after the valuation date and 7.5% thereafter. The expected rate for the Uniformed Services Pension Plan is 7.5% projected on a long term basis. The expected rate for the Members of the House of Assembly Pension Plan is 7.5% projected on a long term basis.

Expected inflation rates

The expected inflation rate for the Public Service Pension Plan is 3.0%. The expected rate for the Teachers' Pension Plan is 2.0% for the first year after the valuation date and 3.5% thereafter. The expected rate for the Uniformed Services Pension Plan is 3 [illegible]% projected on a long term basis. The expected rate for the Members of the House of Assembly Pension Plan is 3.5% projected on a long term basis.

The latest actuarial valuations for the Province's pension plans are dated as listed in the following table:

Plan	Valuation Date
Public Service Pension Plan	31 December 2000
Teachers' Pension Plan	31 August 2000
Uniformed Services Pension Plan	31 December 2000
Members of the House of Assembly Pension Plan	31 December 2000

Pension Liability

Details of the pension liability are outlined in the table below. The estimated accrued benefits and the value of the plan assets reported below have been extrapolated by the Province's actuaries to 31 March 2003. The actual results of future valuations may result in variances from these extrapolations.

Plan	Estimated Accrued Benefit Obligation	Fund Assets	Unamortized Experience Losses 2003	Net Unfunded Liability 2003	Net Unfunded Liability 2002	Change
	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)
Public Service Pension Plan	3,319.9	1,332.3	(494.9)	1,492.7	1,455.9	36.8
Teachers' Pension Plan	2,778.4	643.6	(294.3)	1,840.5	1,705.6	134.9
Uniformed Services Pension	223.9	30.8	(7.8)	185.3	190.0	(4.7)
MHA Pension Plan	55.7	11.6	(5.8)	38.3	40.9	(2.6)
Total	$6,377.9	$2,018.3	($802.8)	$3,556.8	$3,392.4	$164.4

Pension Fund Assets are valued at the market value at 31 December 2002 and projected to year end.

The Net Unfunded Liability 2002 has been restated from the amount previously reported. See note 15(b) of the Notes to the Financial Statements for details.

Special Payments

Pursuant to the applicable pensions legislation, the Province has agreed to increase its special payments into the Public Service Pension Plan from $40 million to $60 million annually commencing 01 January 2003 and to continue the payment as long as the plan remains unfunded. In addition, the Province has agreed to make special payments of $76 million annually into the Teachers' Pension Plan until the remaining balance of an initial obligation of $815 million plus interest has been paid, as well as to make annual payments of $20 million and $7.5 million to the Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan respectively, for five years commencing 2001-2002.

Pension Expense

In these statements, pension costs have been determined as the cost of benefits accrued during the period. Interest on the unfunded liability has been accrued for the same period.

The change in the unfunded liability for the current period for each plan is comprised of the following amounts:

Plan	Province's Share of Pension Benefits Earned for the Period	Pension Interest Expense on the Unfunded Liability	Province's Current Period Pension Contributions	Current Period Amortization of Experience Changes	Plan Amendments	Unfunded Portion of Current Period Pension Change
	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)
Public Service Pension Plan	8.9	102.1	(64.4)	(190.8)	181.0	36.8
Teachers' Pension Plan	14.4	149.7	(107.6)	16.1	62.3	134.9
Uniformed Services Pension	1.7	14.8	(21.9)	0.7	-	(4.7)
MHA Pension Plan	0.9	3.6	(7.9)	0.8	-	(2.6)
Total	$25.9	$270.2	($201.8)	($173.2)	$243.3	$164.4

Pension interest expense is included with interest as debt expenses in the financial statements. Pension interest expense for 31 March 2002 amounted to $243.0 million.

Experience Gains or Losses

Experience gains or losses are amortized over the estimated average remaining service life of active contributors. The amortization amount is included with pension costs in the financial statements.

Unamortized experience gains/losses have changed from a $211.3 million gain at 31 March 2002 to a $802.8 million loss at 31 March 2003. This change is represented by experience losses for the Public Service Pension Plan of $642.8 million relating to a new valuation at 31 December 2000; experience losses of $198.1 million related to the value of the Fund assets of the other three plans; a debit adjustment of $181.0 million to offset the plan amendment costs of the Public Service Pension Plan, and a credit adjustment of $7.8 million as a result of current period amortization of experience changes.

Plan Amendments

The Public Service Pension Plan was amended 01 January 2002 so that no CPP reduction for retirement, survivor and disability benefits is applied until the member's 65th birthday. As a result of this amendment, the unfunded pension liability at 31 March 2003 for the current year has increased by $8.0 million.

The Public Service Pension Plan and the Teachers' Pension Plan were amended at 01 October 2002 and 01 September 2002 respectively, to include indexing provisions and an increase in required contributions. As a result of these amendments, the unfunded pension liability for the current year has increased by $235.3 million.

The total of these plan amendments was $243.3 million - as detailed above.

Other Pension Plans

The Government Money Purchase Pension Plan was established for employees whose employment status does not qualify them for participation in another of their employer's pension plans. This plan has approximately 21,000 participants. Employees contribute 5% of their salary to the Plan and the Province generally matches this contribution. Each employee will receive an annuity at retirement, the value of which is determined by their accumulated contributions plus investment earnings. This Plan is administered by the Canada Trust Financial Service and at 31 March 2003 assets had a market value of $128.5 million.

8. Current and Capital Account

Classification of revenue and expenditure between current account items and capital account items follow the classifications as per the Estimates.

9. Amounts Capitalized

Funds advanced to Crown agencies may be in the form of investments in such agencies or as loans or advances. Payments and receipts related to principal portions of these loans, advances and investments are capitalized on the Statement of Financial Position. Depending upon the relevant legislation and/or particular circumstances under which a Crown agency is established, the profits generated by their operations may be: (a) turned over to the Province and recorded as revenue; (b) used to repay loans and advances made to the agency by the Province; or (c) retained by the agency.

Amounts capitalized for 31 March 2003 amounted to $1.8 million (31 March 2002 - $5.8 million). See Schedule J.

10. Contingent Liabilities

(a) Guarantees

Guarantees made by the Province amounted to $2.1 billion (31 March 2002 - $1.9 billion). In addition, the Province guaranteed the interest thereon. See Schedule G.

(b) Legal Actions

(i) There have been a number of statements of claim alleging negligence on the part of Government employees and agencies in not preventing abuse while these claimants were under Government care. The Province has also filed a statement of claim against a third party in an attempt to recover monies already paid out for similar claims.

(ii) A Statement of Claim has been served on the Province in its role as the regulator of mortgagor brokers and investment companies.

(iii) A number of claims have been filed against the Province related to general damages and personal claims pursuant to action initiated by the Province.

(c) Other

(i) *Registrar of the Supreme Court*

The Province of Newfoundland and Labrador guarantees all sums required to discharge the balances of the Registrar of the Supreme Court as administrator, guardian, trustee, etc. (*Judicature Act*).

(ii) *Pensions*

a) Province of Newfoundland and Labrador Pooled Pension Fund

Pursuant to Section 9 of the *Pensions Funding Act*, the Province is liable for any deficiency in the Province of Newfoundland and Labrador Pooled Pension Fund covered by that Act. See Note 7.

b) Memorial University of Newfoundland Pension Fund

Pursuant to Section 6 of the *Memorial University Pensions Act*, the Province is liable for payment of any deficiency in the Memorial University of Newfoundland Pension Fund covered by that Act. As at 31 March 2003, no liability exists.

(iii) *Trust Accounts*

The Province is contingently liable for any shortage that may occur for funds held in trust by the Province. Currently, all obligations held have an offsetting asset.

(iv) *Canadian Saltfish Corporation*

On 17 July 1970, the Province entered into an agreement with the Government of Canada for the marketing of saltfish products by the Canadian Saltfish Corporation (the Corporation), pursuant to the *Saltfish Act*. The Agreement provided that the Province is required to pay to the Government of Canada its proportional share of 50 per cent of the losses to Canada. This share is based on the loss to Canada based on the total value of annual sales of cured fish products applicable to each participating province.

On 19 February 1993, the Government of Canada requested that the Province compensate it for losses incurred to 31 March 1992. The amount which the Government of Canada calculated as the Province's share of the losses is $21.6 million.

This matter is currently under discussion between the Government of Canada and the Province. However, the Province takes the position that for a number of reasons, including the fact that the Corporation engaged in activities beyond its mandate as determined by the Auditor General of Canada and confirmed by the Department of Justice of Canada, it is not liable for the amount claimed.

(v) *Newfoundland and Labrador Student Loans Program*

Under the loan guarantee component of this Program, the Province has issued guarantees totalling $0.2 million. Under the loan remission component of the Program, the Province is contingently liable for possible remissions totalling $8.0 million. Under the current service provider, the Province is contingently liable for loans issued as of 31 March 2003 totalling $198.8 million. The expected default rate on these loans is 25% -30%.

(vi) *Environmental Responsibility*

As a result of delivering its stated programs and initiatives, the Province acknowledges that there are situations where it may be responsible for dealing with environmental issues. As at 31 March 2003, the status and costs of potential issues are not determinable.

11. Commitments

Commitments to outside organizations in respect of contracts entered into before 31 March 2003 amount to $139.7 million of which $4.0 million is for lease payments, $69.7 million for capital projects, $58.0 million for government's service agreement with xwave Solutions Limited that will expire 31 March 2007, and $8.0 million for other information technology services.

These commitments will become expenditures of the Consolidated Revenue Fund when the terms of the contracts are met. Payments in respect of these contracts and agreements are subject to the voting of supply by the Legislature.

12. Trust Assets and Balance of Funds

Trust funds are presented as a self-balancing, separate component. Additional information is provided in Schedule I - Trust Accounts.

13. Measurement Uncertainty

Measurement uncertainty exists when it is reasonably possible that there could be a material variance between the recognized amount and another reasonably possible amount, as there is whenever estimates are used. Estimates are based on the best information available at the time of preparation of the financial statements and are adjusted annually to reflect new information as it becomes available. Some examples of where measurement uncertainty exists are the accrual of pension obligations, the amortization of foreign exchange gains or losses, the allowance for guaranteed debt and the accrual of self-insured workers' compensation benefits.

14. Self-Insured Workers' Compensation Benefits

Other liabilities on the Statement of Financial Position at 31 March 2002 has been restated by $24.8 million to include self-insured workers' compensation benefits.

This liability relates to the provincial government employees for which the Province provides self-insured workers' compensation benefits. The estimated liability was calculated based on the relationship of the self-insured salaries base of the other three Atlantic provinces to the amount of their recorded workers' compensation benefits liabilities for the year ended 31 March 2002, and applying such relationship to the Province's self-insured salaries. Given the nature of the liability, the methodology employed to calculate an initial estimate and the immateriality of any change in the liability during the year, there was no significant impact on net expenditure over revenue. The total amount of the liability was applied to beginning net debt for 31 March 2002. See note 15.

15. Prior Years Adjustments

(a) Unamortized Unrealized Foreign Exchange Loss

The unamortized unrealized foreign exchange loss at 31 March 2002 have been increased from $289.3 million to $307.4 million (increase of $18.1 million) as a result of a change in the application of the accounting policy with respect to the amortization of foreign exchange gains/losses on debenture and other debt. This has resulted in a decrease in net expenditure over revenue of $6.1 million and a decrease in net debt of $12.0 million.

(b) Pension Plan Assets

The unfunded pension liability at 31 March 2002 has been increased from $3,391.6 million to $3,392.4 million due to an adjustment of $0.8 million to the plan assets for the Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan. This has resulted in an increase to net expenditure over revenue of $0.8 million.

The above adjustments have resulted in a total decrease in net expenditure over revenue for the year ended 31 March 2002 from $377.7 million to $372.4 million (decrease of $5.3 million) represented by a decrease of $6.1 million related to unamortized unrealized foreign exchange losses and an increase of $0.8 million related to an adjustment to the plan assets for the Uniformed Services Pension Plan and the Members of the House of Assembly Pension Plan.

The above adjustments, in addition to the adjustment in note 14, have also resulted in a total increase in net debt at 31 March 2002 from $9,021.0 million to $9,028.5 million (increase of $7.5 million) represented by an increase in other liabilities of $24.8 million, the direct decrease in net debt of $12.0 million related to unamortized unrealized foreign exchange losses and the decrease in net expenditure over revenue of $5.3 million.

These changes have been applied retroactively and the 31 March 2002 figures presented for comparative purposes have been restated from those previously reported.

16. Subsequent Event

On 1 August 2003, the Province entered into an agreement with the Canadian Imperial Bank of Commerce (CIBC), its current service provider under the Newfoundland and Labrador Student Loans Program, whereby the Province has agreed to assume ownership of CIBC's outstanding portfolio under the Program. The projected outstanding balance at 31 March 2004 is expected to be in excess of $200.0 million.

NOTES TO THE FINANCIAL STATEMENTS (continued)

17. **Additional Notes**

In addition to the aforementioned, there are various other notes disclosed in the schedules which follow.

18. **Original Estimates**

The original estimates shown for comparison purposes were prepared on the modified cash basis.

19. **Comparatives**

Certain of the 31 March 2002 financial statement figures have been restated to be consistent with the 31 March 2003 statement presentation.

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Schedule A

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Accounts and Taxes Receivable
As at 31 March 2003
with comparative figures for 2002

	2003	2002
	($000)	($000)
Accounts Receivable:		
Crown agencies working capital and unremitted profits	36,800	37,272
Social assistance overpayments	26,850	28,580
Rent and royalties/permits to occupy	22,362	14,450
Court fines	22,242	21,059
Student loans	19,385	10,293
Miscellaneous/other receivables	6,228	6,681
Accident claims recoveries	5,757	7,094
Due from Government of Canada	3,880	1,706
Due from municipalities	1,838	761
Fees and licences	1,673	1,808
Workplace, Health, Safety and Compensation Commission	1,320	1,326
Reciprocal billings - medical services	1,143	1,084
Atlantic Lottery Corporation Incorporated	1,047	932
Travel advances	657	720
Board and lodging	654	654
Province of Newfoundland and Labrador Pooled Pension Fund	410	423
Total Accounts Receivable	152,246	134,843
Taxes Receivable:		
Sales tax	68,331	78,185
School tax	42,648	39,553
Gasoline tax	12,029	12,101
Health and post secondary education tax	7,332	7,175
Tobacco tax	6,990	6,722
Mining and mineral rights tax	4,978	6,763
Forest management tax	2,300	2,100
Insurance companies tax	728	549
Mineral holding tax	359	395
Financial corporation capital tax	145	466
Total Taxes Receivable	145,840	154,009
Total Accounts and Taxes Receivable	298,086	288,852

NOTES

1. **Allowance for Doubtful Accounts**
   The allowance for doubtful accounts for 31 March 2003 is $93.2 million (31 March 2002 - $92.7 million).

2. **Comparatives**
   Certain of the 31 March 2002 financial statement figures have been restated to be consistent with the 31 March 2003 statement presentation.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Loans, Advances and Mortgages Receivable
As at 31 March 2003
with comparative figures for 2002

	2003 ($000)	2002 ($000)
Crown Agencies:		
Business Investment Corporation - note 1	118,397	119,853
C.A. Pippy Park Commission	250	250
Hotel Buildings Limited - note 2	-	26,043
Newfoundland and Labrador Film Development Corporation	4,319	3,159
Newfoundland and Labrador Industrial Development Corporation - note 3	29,546	30,446
Total Crown Agencies	152,512	179,751
Commercial Loans:		
Atlantic Fisheries Limited	980	980
Cote's Mechanical Limited	200	200
Deluney, William and McCarthy, Leslie	439	439
Doyle, James & Sons Ltd.	771	771
Easteel Industries Limited	3,658	3,658
Eastern Ocean Products Limited	163	163
George Sexton Limited	50	50
Grandy, Gordon	90	90
Hughes, Vincent	50	50
Island Seafoods Products Limited	250	250
Keats, Eric	102	102
Melindy, John	191	191
Newco IV Corporation	-	5,056
Newfound Harvesting Limited	3,084	3,084
Newman, Raymond	162	162
Northeast Coast Sealers Co-op Society Limited	378	378
O'Rourke, Rupert	337	337
Pittman, Thomas	93	93
Private Training Corporation	-	88
Pumphrey, Gerry	537	537
Ryder, Gerald and Street, Walter	357	357
Saunders, Ralph	61	61
Seaward, Alphonsus	99	99
Short, William	262	262
Sweet, Roy	49	49
Vokey's Shipyard Limited	100	100
Whelan, Ormond	853	853
White's Fisheries Limited	50	50
Wilson, Ronald and Curtis, Kevin	299	299
Total Commercial Loans	13,665	18,809

LOANS, ADVANCES AND MORTGAGES RECEIVABLE (continued)

	2003 ($000)	2002 ($000)
Other Organizations:		
Gros Morne Mortgages	59	58
Municipalities	951	1,019
Total Other Organizations	1,010	1,077
Total Loans, Advances and Mortgages Receivable	167,187	199,637
Current portion	11,771	16,538
Long-term portion	155,416	183,099
	167,187	199,637

NOTES

1. **Business Investment Corporation**

Funds are advanced to Business Investment Corporation (formerly Enterprise Newfoundland and Labrador Corporation) for the purpose of making loans and equity investments to enable them to carry out their mandate. Principal and interest repayments received are refunded to the Province and the principal amounts are applied toward the funds advanced.

2. **Hotel Buildings Limited**

Funds were advanced to Hotel Buildings Limited for the purpose of financing the construction of various hotels. As the Corporation has disposed of its hotel properties, future income from hotel operations will no longer accrue. The balance from Hotel Buildings Limited was written off in January 2003.

3. **Newfoundland and Labrador Industrial Development Corporation**

Funds are advanced to Newfoundland and Labrador Industrial Development Corporation for the purpose of providing long-term financing to industrial and resource based companies. The Province holds non-interest bearing notes with no fixed terms of repayment or maturity dates. Any balance available out of net profits or equity redemptions is to be paid to the Province at such intervals and in a manner that the Minister of Finance may direct.

4. **Loans, Advances and Mortgages Receivable**

Interest rates and terms for loans due from Business Investment Corporation and Newfoundland and Labrador Industrial Development Corporation have been disclosed above. Interest rates on all other loans range from Prime +1% to 14% and are repayable over terms not exceeding twenty-five years.

5. **Interest Receivable**

The balances include interest receivable to year-end of $3.8 million (31 March 2002 - $15.5 million) where applicable. It consists of interest due and unpaid, late interest charges and accrued interest.

6. **Allowance for Doubtful Accounts**

The allowance for doubtful accounts for 31 March 2003 is $124.4 million (31 March 2002 - $167.4 million).

Schedule C

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Investments
As at 31 March 2003
with comparative figures for 2002

Description of Investment	Net Additions	Balance 31 March 2003 No. of Shares	Balance 31 March 2003 Cost	2002 Cost
	($000)		($000)	($000)
Preferred Shares:				
Atlantic Ocean Farms Limited Class "A", redeemable - note 5	-	289,655	290	290
CHC Composites Inc. - notes 1, 5	-	95,000	9,500	9,500
Mineral Resources Corporation Class "B" - note 4, 5	-	640,143	640	640
Total Preferred Shares Investments	-		10,430	10,430
Common Shares:				
ACF Equity Atlantic Inc.	-	2,390,000	2,231	2,231
Atlantic Lottery Corporation Inc.	-	1	-	-
Bull Arm Site Corporation Inc.	-	3	-	-
Dominion Jubilee Corporation Limited	-	200,000	-	-
Hotel Buildings Limited	-	3	3	3
Inter-Provincial Lottery Corporation	-	1	-	-
Marble Mountain Development Corporation	-	500	-	-
Marble Mountain Management Corporation	-	500	-	-
Newco IV Corporation	-	100	-	-
Newfoundland and Labrador Film Development Corporation	-	600	-	-
Newfoundland and Labrador Hydro Electric Corporation	-	22,503,942	10,187	10,187
Newfoundland and Labrador Heritage Corporation	-	1	-	-
Newfoundland and Labrador Education Investment Corporation	-	3	-	-
Newfoundland and Labrador Student Investment & Opportunity Corporation	-	1	-	-
Newfoundland Government Fund Limited	-	2	-	-
Newfoundland Hardwoods Limited	-	253	26	26
Newfoundland Municipal Assessment Agency	-	1	-	-
Newfoundland Ocean Enterprises Limited	-	3	3	3
Rooms Corporation of Newfoundland and Labrador Inc.	-	500	-	-
Special Celebrations Corporation of Newfoundland and Labrador	-	500	-	-
Total Common Shares Investments	-		12,450	12,450

INVESTMENTS (continued)

Description of Investment	Net Additions	Balance 31 March 2003 No. of Shares	Balance 31 March 2003 Cost	2002 Cost
	($000)		($000)	($000)
Other:				
Newfoundland and Labrador Housing Corporation - note 2	-	-	62,852	62,852
Newfoundland and Labrador Farm Products Corporation - note 3	-	-	-	-
Total Other Investments	-	-	62,852	62,852
Total Investments	-		85,732	85,732

NOTES

1. **CHC Composites Inc.**

The Province has purchased 95,000 preference shares of CHC Composites Inc., costing $9.5 million, to be redeemed at a nominal value based on a pre-determined number of person years of employment to be created. A provision has been set up for the full amount of the investment.

2. **Newfoundland and Labrador Housing Corporation**

This investment represents accumulated capital advances made by the Province to the Corporation. These advances are utilized by the Corporation to develop housing projects, land assemblies, etc.; consequently, the Province's investment is represented by certain physical assets which are held by the Corporation.

3. **Newfoundland and Labrador Farm Products Corporation**

The Corporation, no longer carrying out normal business operations, recorded a deficit of $11.9 million at year end resulting in a nil balance for the Province's equity capital.

4. **Mineral Resources Corporation**

On 01 April 2003, subsequent to year-end, Cassiar Resources Inc. (the successor corporation to Mineral Resources Corporation) purchased the outstanding preference shares held by the Province at an agreed upon price of $125,000.

5. **Allowance for Investment Write-downs**

The allowance for investment write-downs for 31 March 2003 is $10.3 million (31 March 2002 - $10.4 million).

Schedule D

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Tangible Capital Assets
As at 31 March 2003

		Estimated Original Cost			Accumulated Amortization			
Category	Estimated Useful Life	Balance 31 March 2002	Additions Net of Disposals 2003	Balance 31 March 2003	Balance 31 March 2002	Amort. Net of Disposals 2003	Balance 31 March 2003	Net Book Value 31 March 2003
	(years)	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)	($mil)
Buildings	40	845.7	43.5	889.2	412.5	20.6	433.1	456.1
Marine vessels & aircraft	20	74.2	8.0	82.2	47.3	7.4	54.7	27.5
Equipment & machinery	4 - 20	87.0	4.0	91.0	59.6	4.4	64.0	27.0
Infrastructure	20 - 40	3,619.6	67.8	3,687.4	3,004.3	48.3	3,052.6	634.8
Computer software	7	19.8	0.4	20.2	13.6	1.8	15.4	4.8
Sub-total		4,646.3	123.7	4,770.0	3,537.3	82.5	3,619.8	1,150.2
Work in progress				114.4				114.4
Total				4,884.4				1,264.6

See accompanying notes.

NOTES TO SCHEDULE OF TANGIBLE CAPITAL ASSETS
As at 31 March 2003

1. Tangible Capital Assets

Tangible capital assets are reported as expenditures in the year the assets are acquired. Tangible capital assets that meet the minimum thresholds for the appropriate categories are included.

While the Province has greatly improved the quality of its tangible capital asset information over the past several years, efforts are ongoing to further improve the completeness, integrity and presentation of such information.

2 Amortization

The historic cost of the assets is estimated in many cases, and amortization is calculated on a straight line basis over the following useful lives:

Asset	Estimated Useful Life
Buildings	40 years
Marine vessels & aircraft	
Marine vessels	20 years
Aircrafts	20 years
Equipment & machinery	
Heavy machinery and equipment	20 years
Snow removal machinery and equipment	10 years
Office/other machinery and equipment	10 years
Vehicles	5 years
Computer hardware	4 years
Infrastructure	
Roads	20 years
Airstrips	20 years
Marine facility infrastructure	20 years
Other infrastructure assets	20 years
Land	indefinite
Bridges	40 years
Computer software	7 years

3. Work In Progress

Work in progress is considered to be a tangible capital asset, however it is not amortized as it is not yet available for use. Government currently has a number of projects under construction or development with a total of $114.4 million having been spent on these projects to date. Upon completion, these assets are recorded in the appropriate category in the schedule.

4. Historical or Cultural Assets

In accordance with current accounting standards, certain assets which have historical or cultural value belonging to the Province are not included in this schedule. Such assets consist of paintings, sculptures, historical documents, and historical and cultural artifacts.

5. Leased Assets

The gross amount of leased tangible capital assets is $50.9 million and accumulated depreciation is $25.9 million. These are included in the appropriate category in the schedule.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Current and Long Term Liabilities
As at 31 March 2003
with comparative figures for 2002

	2003		2002	
	Current	Long Term	Current	Long Term
	($000)	($000)	($000)	($000)
Accrued interest	191,943	-	199,378	-
Accounts payable write-backs	87,745	-	133,036	-
Due to Government of Canada - note 1	80,259	-	5,325	-
Salaries and benefits	59,933	66,209	41,797	60,245
Due to municipalities	34,518	286,257	33,677	279,048
Physician's services	34,109	-	19,773	-
Accounts payable - other	11,450	5,673	13,365	6,453
Bank overdraft - Consolidated Revenue Fund	11,234	-	33,892	-
Due to Crown Agencies	6,288	-	6,396	-
Contractors' holdbacks	5,756	-	4,999	-
Provision for guaranteed debt	5,388	-	5,020	-
Reciprocal billing - hospital services payable	5,264	-	5,758	-
Special purpose funds - note 2	4,187	-	1,989	-
Self-insured workers' compensation benefits	3,745	21,009	3,745	21,009
Long-term leases	2,109	4,245	1,887	6,259
Taxes payable	1,406	-	1,129	-
St. Clare's Hospital - purchase	750	8,250	750	9,000
Health Care Centres - lease/purchase	-	30,051	-	30,080
	546,084	421,694	511,916	412,094

NOTES

1. **Due to Government of Canada**

   This amount is comprised of $51.3 million for Equalization and $29.0 million for CHST. The full amount of $80.3 million is related to the 1996 and 2001 censuses.

2. **Special Purpose Funds**

   Included in this schedule are funds totalling $4.2 million considered to be special purpose funds whereby payments are made specifically for these purposes. Pursuant to Section 22(a) of the *Financial Administration Act*, appropriations are not required for these payments.

3. **Comparatives**

   Certain of the 31 March 2002 financial statement figures have been restated to be consistent with the 31 March 2003 statement presentation.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Debenture and Other Debt
As at 31 March 2003
with comparative figures for 2002

Series	Date of Issue	Date of Maturity	Interest Rate %	Amount in Foreign Currency	Sinking Fund Balance	Amount Issued or Outstanding		Notes
						2003	2002	
				(000)	($000)	($000)	($000)	
General Debentures:								
S8	27 Aug. 1997	27 Aug. 2002	3.25	(150,000 S.F.)	-	-	142,200	1(b)
S7	23 Jul. 1991	23 Jul. 2003	7	(150,000 S.F.)	39,877	162,675	142,200	1(b)
EC6	12 May 1993	12 May 2003	8.75		40,770	150,000	150,000	1(b)(d)
5Z	05 Feb. 1996	05 Aug. 2004	9.55		-	98,895	98,895	1(a)
5N	15 Oct. 1984	15 Oct. 2004	13.5		-	-	100,000	1(c)
5Q	04 Mar. 1986	04 Mar. 2006	11		-	-	100,000	1(e)
5S	01 Oct. 1987	01 Oct. 2007	10.79		26,190	42,300	42,300	1(a)
AF	15 Oct. 1987	15 Oct. 2007	11.625	(100,000 U.S.)	89,341	146,780	159,420	1(a)
6E	12 Dec. 1987	12 Dec. 2007	5.9		-	150,000	150,000	1(a)
5T	23 Feb. 1988	23 Feb. 2008	11.25		59,516	100,000	100,000	1(a)
5R	25 Feb. 1987	25 Feb. 2010	9.375		67,612	100,000	100,000	1(a)
5U	15 Feb. 1989	15 Feb. 2012	11		65,417	125,000	125,000	1(a)
5V	22 Nov. 1989	22 Nov. 2014	10.125		52,660	150,000	150,000	1(a)
AG	01 Jun. 1989	01 Jun. 2019	9	(150,000 U.S.)	78,198	220,170	239,130	1(f)
AH	01 Jun. 1990	01 Jun. 2020	9.875	(150,000 U.S.)	22,507	220,170	239,130	1(a)
AJ	29 Nov. 1990	01 Dec. 2020	10	(150,000 U.S.)	21,458	220,170	239,130	1(a)
5X	15 Apr. 1991	15 Apr. 2021	10.95		-	147,892	147,892	1(a)
AK	17 Oct. 1991	15 Oct. 2021	9	(200,000 U.S.)	24,835	293,560	318,840	1(a)
AM	22 Oct. 1992	22 Oct. 2022	8.65	(200,000 U.S.)	21,372	293,560	318,840	1(a)
AN	13 Oct. 1993	13 Oct. 2023	7.32	(200,000 U.S.)	27,715	293,560	318,840	1(a)
6B	07 Jul. 1995	07 Jul. 2025	9.15		7,090	100,000	100,000	1(a)
6C	05 Feb. 1996	05 Feb. 2026	8.45		10,137	150,000	150,000	1(a)
6G	07 Oct. 1998	07 Oct. 2008	5.70		-	250,000	250,000	1(a)
6F	17 Apr. 1998	17 Apr. 2028	6.15		21,665	450,000	450,000	1(a)
6J	03 Nov. 1999	03 Nov. 2009	6.70		-	200,000	200,000	1(a)
6H	27 Jul. 1999	17 Oct. 2029	6.5		7,527	200,000	200,000	1(a)
6K	30 Jun. 2000	17 Oct. 2030	6.55		10,874	450,000	450,000	1(a)
6L	25 Jul. 2001	25 Jul. 2011	6.4		-	200,000	200,000	1(a)
6Q	16 Aug. 2002	17 Oct. 2042	6.24		-	250,000	-	1(a)
EC7	19 Feb. 2003	29 Dec. 2010	5.125		-	200,000	-	1(b)
Total: General Debentures					694,761	5,364,732	5,381,817	
Other:								
6N	22 Mar. 2002	22 Mar. 2005	Floating		-	40,000	40,000	1(j)
6P	25 Mar. 2002	23 Mar. 2005	Floating		-	60,000	60,000	1(j)
6M	31 Oct. 2001	31 Oct. 2005	4.61		-	100,000	100,000	1(a)
Treasury bill borrowings					-	490,441	491,475	1(i)
Total: Other					-	690,441	691,475	

DEBENTURE AND OTHER DEBT (continued)

Series	Date of Issue	Date of Maturity	Interest Rate %	Sinking Fund Balance	Amount Issued or Outstanding 2003	Amount Issued or Outstanding 2002
				($000)	($000)	($000)
Government of Canada and Agencies:						
Canada Pension Plan Investment Fund						
Debentures - note 1(g)						
3A-198 to 3A-208	01 Apr. 1982 to 01 Mar. 1983	01 Apr. 2002 to 01 Mar. 2003	12.01 to 16.53	-	-	52,104
3A-209 to 3A-218	05 Apr. 1983 to 01 Mar. 1984	05 Apr. 2003 to 01 Mar. 2004	10.92 to 12.14	-	50,738	50,738
3A-219 to 3A-227	02 Apr. 1984 to 02 Jan. 1985	02 Apr. 2004 to 02 Jan. 2005	12.08 to 14.06	-	47,146	47,146
3A-228 to 3A-238	01 Apr. 1985 to 03 Mar. 1986	01 Apr. 2005 to 03 Mar. 2006	10.58 to 12.57	-	50,570	50,570
3A-239 to 3A-249	01 Apr. 1986 to 02 Mar. 1987	01 Apr. 2006 to 02 Mar. 2007	9.04 to 10.17	-	59,659	59,659
3A-250 to 3A-258	01 Apr. 1987 to 01 Mar. 1988	01 Apr. 2007 to 01 Mar. 2008	9.12 to 11.07	3,320	43,829	43,829
3A-259 to 3A-267	05 Apr. 1988 to 01 Dec. 1988	05 Apr. 2008 to 01 Dec. 2008	9.62 to 10.39	20,073	41,635	41,635
3A-268 to 3A-277	03 Apr. 1989 to 01 Mar. 1990	03 Apr. 2009 to 01 Mar. 2010	9.15 to 10.31	18,885	45,188	45,188
3A-278 to 3A-284	02 Apr. 1990 to 03 Dec. 1990	02 Apr. 2010 to 03 Dec. 2010	10.36 to 11.33	15,073	40,432	40,432
3A-285 to 3A-288	02 Apr. 1991 to 02 Jul. 1991	02 Apr. 2011 to 02 Jul. 2011	9.81 to 10.04	12,867	40,858	40,858
3A-289 to 3A-291	01 May. 1992 to 02 Jul. 1992	01 May. 2012 to 02 Jul. 2012	9.17 to 9.45	7,667	28,770	28,770
3A-292	01 Mar. 1999	01 Mar. 2019	5.97	-	1,827	1,827
3A-293 to 3A-303	02 Apr. 1999 to 03 Mar. 2000	02 Apr. 2019 to 03 Mar. 2020	5.89 to 7.02	-	35,282	35,282
3A-304 to 3A-314	01 Apr. 2000 to 02 Mar. 2001	01 Apr. 2020 to 02 Mar. 2021	6.41 to 6.90	-	42,645	42,645

DEBENTURE AND OTHER DEBT (continued)

					Amount Issued or Outstanding	
Series	Date of Issue	Date of Maturity	Interest Rate %	Sinking Fund Balance	2003	2002
				($000)	($000)	($000)
3A-315 to 3A-326	01 Apr. 2001 to 01 Mar. 2002	01 Apr. 2021 to 02 Mar. 2022	6.38 to 6.85	-	52,376	52,376
3A-327 to 3A-337	01 Apr. 2002 to 01 Mar. 2003	01 Apr. 2022 to 02 Mar. 2023	5.88 to 6.61	-	52,104	-
Total: Canada Pension Plan Investment Fund Debentures				77,885	633,059	633,059
Harbour Lodge - see note 1(h)				-	586	602
Total: Government of Canada and Agencies				77,885	633,645	633,661
Total: Debenture and Other Debt				772,646	6,688,818	6,706,953
Current portion of Debenture and Other Debt					853,854	685,779
Long-term portion of Debenture and Other Debt					5,834,964	6,021,174
					6,688,818	6,706,953

See accompanying notes.

NOTES TO SCHEDULE OF DEBENTURE AND OTHER DEBT
As at 31 March 2003

1. Details of Debt Issues

a) Non-callable.

b) Non-callable by the Province, except upon changes in tax status and/or law, then as a whole at par.

c) Callable by the Province in whole or in part at par two years prior to maturity or on any subsequent interest payment date. The Province called the 5N bond issue on 15 October 2002.

d) Extendible at the bondholders option to 12 May 2013. The interest rate is 8.75% until 12 May 2003 and thereafter as determined by the Province.

e) Callable by the Province in whole or in part at par in the last three years prior to maturity or on any subsequent interest payment date. The Province called the 5Q bond issue on 4 March 2003.

f) Redeemable at the bondholders option on 1 June 2004 upon not less than thirty days prior written notice.

g) Callable at par at the option of the Minister of Finance of Canada upon six months' prior written notice, subject to the requirements of the Canada Pension Plan. Commencing March 1999, the Province has an option, pursuant to amendments of the Canada Pension Plan enacted by the Canada Pension Plan Investment Board Act, to refinance for a final twenty year term maturing Canada Pension Plan borrowings, provided sufficient monies are available in the Canada Pension Plan Investment Fund. The Province has exercised an option to refinance its maturing Canada Pension Plan debt and to date has rolled over, for a further 20 year term, all funds made available by the Canada Pension Plan Investment Fund.

h) This is a loan from the Canada Mortage and Housing Corporation for the acquisition and construction of the Harbour Lodge. This loan is repayable over a 50 year period in blended annual installments of principal and interest, at an interest rate of 7.8125%, maturing 1 December 2021.

i) This figure represents the net proceeds from the sale of $494 million discounted treasury bills with maturity dates ranging from 3 April 2003 to 26 June 2003 and interest rates ranging from 2.720% to 3.209%.

j) Interest is payable quarterly at 3-month Canadian Bankers' acceptances plus 7 basis points.

2. Sinking Fund Balance

See note 4 of the Notes to the Financial Statements.

3. Borrowings

Borrowings and unamortized foreign exchange losses, by major currency, and sinking funds as at 31 March 2003 are as follows:

Major Currencies	Foreign Borrowings	Exchange Rate	Canadian $	Unamortized Foreign Exchange Losses	Net
			(000's)	(000's)	(000's)
Swiss	150,000	1.0845	162,675	21,997	140,678
U.S.	1,150,000	1.4678	1,687,970	182,117	1,505,853
			1,850,645	204,114	1,646,531
Canadian			4,838,173	-	4,838,173
		Sub-total	6,688,818	204,114	6,484,704
	Less: Foreign sinking funds		285,424	31,016	254,408
	Less: Canadian sinking funds		487,222	-	487,222
		Total	5,916,172	173,098	5,743,074

NOTES TO SCHEDULE OF DEBENTURE AND OTHER DEBT(continued)

4. Contributions and Repayment Requirements

Sinking fund contributions and debt repayments which are not funded by a sinking fund, by major currency, in Canadian dollars are as follows:

	U.S. (000's)	Canadian (000's)	Total (000's)
2003-2004	13,600	26,200	39,800
2004-2005	13,600	225,100	238,700
2005-2006	13,600	126,200	139,800
2006-2007	13,600	26,200	39,800
2007-2008	10,600	173,300	183,900
2008-2042	122,200	1,531,800	1,654,000
	187,200	2,108,800	2,296,000

The foreign exchange loss which has been recognized on the Statement of Revenue and Expenditure is $23.5 million.

5. Sensitivity Analysis

An increase/decrease of one cent in the foreign exchange rates at 31 March 2003 would result in an increase/decrease in foreign borrowings of $13.0 million.

6. Debt-Related Risk

The Province, in consultation with its fiscal agents, monitors financial markets (interest and foreign currency rates), in consideration of its existing debt servicing costs and mix of domestic and foreign currency debt. Opportunities to reduce debt servicing costs, while keeping debt-related risk to an acceptable level, are duly considered by the Province.

Schedule G

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Guaranteed Debt
As at 31 March 2003
with comparative figures for 2002

	Limit of Guarantee	Contingent Liability 2003	Contingent Liability 2002
	($000)	($000)	($000)
Guaranteed Debentures:			
Municipalities:			
(For debentures issued to The Municipal Development and Loan Board and The Canada Mortgage and Housing Corporation)			
Baie Verte	11	11	20
Bishop's Falls	39	39	49
Botwood	5	5	6
Buchans	10	10	13
Burin	27	27	33
Channel - Port aux Basques	18	18	24
Deer Lake	12	12	14
Gambo	53	53	66
Gander	81	81	99
Glenwood	69	69	77
Grand Bank	10	10	13
Grand Falls - Windsor	89	89	108
Happy Valley - Goose Bay	150	150	183
Harbour Breton	158	158	159
Harbour Grace	74	74	74
La Scie	28	28	30
Mount Pearl	44	44	54
New-Wes-Valley	33	33	40
Placentia	126	126	143
Springdale	18	18	22
Stephenville Crossing	15	15	16
Wabana	29	29	33
	1,099	1,099	1,276
Crown Corporations:			
Health Care Corporation of St. John's - note 2	131,034	131,034	131,840
Newfoundland and Labrador Hydro Electric Corporation - note 2	1,461,052	1,461,052	1,319,944
Newfoundland and Labrador Municipal Financing Corporation - note 2	333,733	333,733	352,728
Newfoundland Liquor Corporation	105	105	209
	1,925,924	1,925,924	1,804,721
Guaranteed Bank Loans:			
Crown Corporations:			
Health Labrador Corporation	9,000	4,425	-
Marble Mountain Development Corporation	2,100	1,802	1,476
Newfoundland and Labrador Education Investment Corporation	75,000	61,276	26,042

GUARANTEED DEBT (continued)

	Limit of Guarantee	Contingent Liability 2003	Contingent Liability 2002
	($000)	($000)	($000)
Guaranteed Bank Loans:			
Crown Corporations:			
Newfoundland and Labrador Heritage Corporation	47,500	29,241	9,648
Newfoundland Ocean Enterprises Limited	5,500	5,250	4,850
	139,100	101,994	42,016
Municipalities: - note 3			
Bird Cove	46	-	-
Burlington	50	2	-
Flower's Cove	99	14	13
Fox Roost-Margaree	25	13	12
Greenspond	-	-	185
Jackson's Arm	29	10	6
Main Brook	-	-	171
Musgrave Harbour	53	-	-
Pilley's Island	35	17	14
River of Ponds	-	-	84
Rose Blanche - Harbour Le Cou	-	-	78
St. Bernard's-Jacques Fontaine	19	19	17
	356	75	580
Fisheries: - note 4			
AAG Enterprises	286	286	-
A.S.E. Enterprises Limited; Sylvia & Alvin Petten	951	951	921
Ackerman, Scott	247	247	282
Alcon Enterprises	667	667	733
Allingham, Ralph and Wayne	62	62	71
Andrews, Winston and Bert	204	204	237
Ashco Fishing Limited	596	250	-
Atlantic Blue Fin Limited	1,187	913	-
Atlantic Explorer III Limited	1,173	704	-
B D & T Enterprises & William F. Ralph	348	348	254
B & J Fisheries Limited	434	434	-
Barrett, Donald	195	195	217
Barrett, Victor and Dwayne	235	235	254
Batten, Purdie	377	377	439
Bird, Cecil	38	38	125
Burton, Glen - et al	214	214	250
Butler, Harold	325	325	350
Chambers, Wilfred - et al	12	12	28
Coles, Kirby - et al	257	257	280
Collins Fisheries Limited	569	569	626

GUARANTEED DEBT (continued)

	Limit of Guarantee	Contingent Liability 2003	Contingent Liability 2002
	($000)	($000)	($000)
Guaranteed Bank Loans:			
Fisheries: - note 4			
Daley, Andrew	279	279	317
Daley, Gary	315	315	360
Decker, Barry	10	10	23
Decker, William	58	58	80
DJJ Enterprises Inc.	177	177	202
Drake, Keith and Gertrude	65	65	75
Drover, Walter and Drover's Sea Harvesting Limited	739	739	796
E & R Small & Sons Limited	450	450	-
Emberley, Randy	179	179	201
F.I.C. Enterprises	472	472	294
Feltham, Alexander	241	241	284
Fennelly, Thomas	258	258	303
Fennelly, Thomas and Jeanette	221	159	-
Foley, Dennis J.	32	32	54
Forsey, Maxwell	347	347	393
Gallant, Guy	437	437	487
Genge, Cecil	-	-	74
Genge, Claude - et al	11	11	20
Genge, Emanuel Jr.	300	300	338
Genge, Marvin	405	405	-
Genge, Montrose	449	449	532
Genge, Rufus	-	-	39
Gibbons, David and Reginald	18	18	27
Gorman, Michael	-	-	234
Gosse, George Roy	59	59	69
Gould, Angus - et al	103	103	120
Gould, Clifford - et al	150	150	168
Greenham, David J. and Billy F. T/A B & D Fishing	499	499	539
Greenspond Fisheries Limited	395	395	431
Hart, Edward T.	878	878	951
Hart, Lloyd	529	529	593
Harvester Enterprises Limited	143	143	163
Hayden, Eric	77	77	-
Hickey, John Sr. - et al	715	715	845
Hicks Fisheries Limited & Randy Hicks	394	394	215
High Tide Enterprises Limited	685	685	-
High Wave Fisheries Limited	607	607	698
Hiscock, Albert	530	530	576
House, Lionel	71	71	110
Hussey, Craig	-	-	858

GUARANTEED DEBT (continued)

	Limit of Guarantee	Contingent Liability 2003	Contingent Liability 2002
	($000)	($000)	($000)
Guaranteed Bank Loans:			
Fisheries: - note 4			
Hutchings, Frank	353	353	397
Hyde, Gary and Karen	175	175	100
J.T. Fisheries Limited	190	190	119
Jacobs, George - et al	330	330	381
Jones, Jeffrey - et al	60	60	70
Kearney, Francis and Jerome	314	314	379
Keats, Winston	887	887	811
Lambert, Samuel	-	-	44
Larkham's Fisheries Limited	185	185	212
Lavers, Boyd George	578	578	496
Lavers, Dion	92	92	99
Legge, Wilbert	294	294	307
Lewis, John B.	122	122	142
Leyte, Melvin	1,104	1,104	1,018
Leyte, Roy and Melvin	246	246	287
Lormar Enterprises Limited	236	236	202
Loveless, Bruce	23	23	28
Lynch, Levi	214	214	-
Marine Fisher Limited & Dino Dredge	135	135	152
Martin, Harold	299	299	-
Meade, Edward J.	17	17	24
Mercer, Stanley	92	92	-
Miller, Gerald and Freeman	96	96	124
Morey, Byron	253	253	289
Morey, Lorne	208	208	244
Morgan, Howard & Edward	-	-	44
Morgan, Wayne A.	-	-	123
Morgan, William G.	986	986	1,048
Mouland, James B.	280	280	-
Myers, Howard and Baines, Andy	236	236	265
Newell, William H.	58	58	-
Newhook, Albert	360	360	410
Noonan, Maurice and Raymond	431	431	493
Norman, Glenn	800	800	875
Normore, Elvin	177	177	200
Normore, Kevin, Leroy and Urias	283	283	325
Parsons, William A.	88	88	149
Patey, Randy	298	298	337
Penney's Fisheries Limited	994	994	891
Penney, Boyd - et al	227	227	255

GUARANTEED DEBT (continued)

	Limit of Guarantee	Contingent Liability 2003	Contingent Liability 2002
	($000)	($000)	($000)
Guaranteed Bank Loans:			
Fisheries: - note 4			
Penney, Glenn	45	45	53
Penney, Harold - et al	-	-	34
Penton, Aiden	200	200	200
Petten, Chesley	375	375	422
Petten, Dwight	58	58	118
Petten, Lester	253	253	337
Petten, Neal	372	372	452
Petten, Raymond	1,029	1,029	1,097
Piercey's Fishing Enterprises Limited	470	150	-
Plowman, Clayton	83	83	95
Porter, Alfred	53	53	94
Porter, David and Calvin	100	100	135
Porter, Edmund and Marion	287	287	349
R & B Fisheries Limited	-	-	173
R & C Rose Enterprises Limited	912	912	929
Ralph, Shawn - et al	-	-	180
Randell, Gary - et al	-	-	77
Reid, Austin, Kevin and Boyce	332	332	374
Reid, Glen W.	60	60	70
Rett Enterprises Inc.	284	284	320
Roberts, Charles and Winslow, Glen	480	480	540
Rowe, Morley	294	294	339
Russell, Wayne	245	245	285
Russell, William and Mercer, Glen	93	93	117
Ryan, Randy and Lisa	364	305	-
S & I Fisheries Limited	318	318	-
SGR Fisheries Limited	851	851	910
Simmonds, Rex	567	567	567
Smith, Ivan and Baxter	37	37	81
Splendid Fishing Company Limited	523	140	-
Sturge, Arthur - et al	-	-	568
Symmonds, Michael - et al	145	145	163
The Roberts and Sisters Enterprises Limited	308	308	328
Tobin, Alonzo - et al	-	-	60
Tobin's Fisheries Limited	38	38	-
Tucker, Noah	94	94	113
Vernon Petten Enterprises Limited	631	631	690
Walsh's Fisheries Limited	360	360	-
Ward, Cecil	720	639	269
Ward, Ford	-	-	69

GUARANTEED DEBT (continued)

	Limit of Guarantee	Contingent Liability	
		2003	2002
	($000)	($000)	($000)
Guaranteed Bank Loans:			
Fisheries: - note 4			
Warren, Maxwell	59	59	68
Waye's Enterprises Limited	858	858	-
Wrice, Wallace & Mary	260	260	280
Yankee Point Limited	226	226	254
	43,780	41,786	39,086
Province's Liability	31,582	29,589	30,315
Corporate:			
A.L. Stuckless and Sons Limited	1,200	1,200	1,200
Fogo Island Co-Operative Society Limited	2,000	110	-
Island By-Products Limited	178	178	216
Newfoundland Symphony Orchestra Association	50	39	16
Smith Seafoods Limited	100	97	90
Torngat Fish Producers Co-Op Society Limited	2,100	-	-
	5,628	1,624	1,522
Other Bank Loans:			
Consumer Protection Fund for Prepaid Funeral Expenses	200	133	119
	200	133	119
Other Guarantees:			
Newfoundland Ocean Enterprises Limited - note 7	-	-	7,000
	2,103,889	2,060,438	1,887,549

See accompanying notes.

NOTES TO SCHEDULE OF GUARANTEED DEBT
As at 31 March 2003

1. Definitions

The headings used in this Schedule are defined as follows:

Limit of Guarantee - This represents the maximum amount of loan advances available under the Province's guarantee plus capitalized interest thereon and past due interest, less downpayment and less any receipted Provincial subsidy.

Contingent Liability - This represents the actual amount of loan advances (drawdowns) outstanding under the various guarantees plus capitalized interest thereon and past due interest. This represents the amount that the Province would be liable for if it had to honour these guarantees at year end.

The difference between these two amounts reflects the financing still available under the Province's guarantee. As of 31 March 2003, capitalized interest and past due interest amounted to $0.1 million and nil respectively.

2. Debenture Issues with Sinking Funds

Corporations for which guarantees are presented net of sinking fund values:

	Principal Amount of Debentures Outstanding	Accrued Interest	Value of Sinking Fund	Contingent Liability
	($000)	($000)	($000)	($000)
Newfoundland and Labrador Hydro Electric Corporation				
- Canadian Funds	1,275,000	19,132	99,335	1,194,797
- Government of Canada	18,886	11	-	18,897
- Promissory Notes	245,822	1,536	-	247,358
				1,461,052
Newfoundland and Labrador Municipal Financing Corp.				
- Canadian Funds	370,396	7,736	44,399	333,733
Health Care Corporation of St. John's				
- Canadian Funds	130,000	2,605	1,571	131,034

3. Municipal Loans

Interim financing for municipal capital projects is provided through these guaranteed bank loans which include interest capitalized during the construction. Once an appropriate level of capital projects have been completed, the Newfoundland and Labrador Municipal Financing Corporation (a crown agency) provides long-term financing by issuing its own securities and lending the funds to the municipalities for those loans not financed through private sources. The debt securities of the Newfoundland and Labrador Municipal Financing Corporation are also guaranteed by the Province.

4. Fisheries Loans

During a vessel's construction period, interim financing is provided through bank loans which are fully guaranteed by the Province. Once construction has been completed, these interim loans are converted to term debt by the banks. With regard to these term loans, the Province's contingent liability under each individual guarantee is determined as being limited to the lesser of the term loan or 20% of the aggregate of all term loans made by the Bank, less the total of all claims paid to the Bank by the Province with respect to these loans.

For the fiscal year ended 31 March 2003, the Province's contingent liability is limited to $29.6 million.

NOTES TO SCHEDULE OF GUARANTEED DEBT (continued)

5. Payments under Guarantee

During the 2002-2003 fiscal year, there were no payments under guarantee.

6. Valuation Allowance

The provision for guaranteed debt for 31 March 2003 is $5.4 million (31 March 2002 - $5.0 million).

7. Newfoundland Ocean Enterprises Limited

At the time the assets of Newfoundland Ocean Enterprises Limited were purchased by Friede Goldman Newfoundland Limited (the "Company"), the Province had performance guarantees in place with regard to three shipbuilding/repairs contracts. These contracts were assumed by the Company, however the Province's performance guarantees were not released. The Company indemnified the Province with regard to these guarantees through third party performance bonding.

At year end, Government's exposure with respect to all three of the contracts had effectively ended due to the associated work being completed in accordance with those contracts and releases being provided by the parties to the ship building/repair contracts.

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Losses, Uncollectible Accounts and Other Amounts Written Off
For the year ended 31 March 2003
with comparative figures for 2002

Department	2003 ($000)	2002 ($000)
Finance:		
Remissions	1,465	514
Tax forgiveness	5,371	52
Loan forgiveness	30,663	2,230
Settlement of debt	-	6,501
	37,499	9,297
Executive Council:		
Uncollectible accounts	10	-
Government Services and Lands:		
Uncollectible accounts	-	2
Works, Services and Transportation:		
Uncollectible accounts	8	127
Fisheries and Aquaculture:		
Uncollectible accounts	7	3
Forest Resources and Agrifoods		
Uncollectible accounts	1	1
Veterinary services	-	1
	1	2
Industry, Trade and Rural Development:		
Uncollectible accounts	-	10,000
Mines and Energy:		
Uncollectible accounts	-	3
Tourism, Culture and Recreation:		
Uncollectible accounts	5	-
Health and Community Services:		
Ambulance services	154	-
Third party liabilities	386	-
Bursary assistance	17	-
	557	-
Human Resources and Employment:		
Overpayment of social assistance	782	606
Total	38,869	20,040

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Trust Accounts
As at 31 March 2003
with comparative figures for 2002

	2003 ($000)	2002 ($000)
Assets		
Registrar of the Supreme Court	21,077	22,144
Newfoundland Government Fund	20,000	19,000
Commercial and Corporate Affairs Trust	6,596	5,771
Teachers' Accrued Salary Trust Account	5,010	4,507
Federal/Provincial Contractors' Security Account	913	1,950
Consolidated Tender Account	675	997
Homes for Special Care	647	646
Provincial Courts Trust Account	354	328
High Sheriff of Newfoundland	190	243
Rooms Trust Account	78	76
Contractors' Security Account - Works, Services and Transportation	78	-
H.M. Penitentiary	60	103
Newfoundland and Labrador Youth Centre	26	40
Securities Payable	15	18
Labrador Correctional Centre	11	14
School for the Deaf	8	5
West Coast Correctional Centre	5	5
Newfoundland and Labrador Correctional Centre for Women	4	5
Unpaid Wages Trust Account	3	4
Bishop's Falls Correctional Centre	2	2
Total Trust Account Assets	55,752	55,858
Balance of Funds		
Balance of Funds	55,752	55,858
Total Balance of Funds	55,752	55,858

Schedule J

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Reconciliation of Modified Cash to Accrual
For the year ended 31 March 2003
with comparative figures for 2002

	2003		2002	
	Current	Capital	Current	Capital
	($000)	($000)	($000)	($000)
Surplus (Deficit) - modified cash	88,611	(124,809)	115,824	(163,074)
Less: Amounts capitalized	-	(1,796)	-	(5,837)
	88,611	(126,605)	115,824	(168,911)
Surplus (Deficit) - accrual	(406,624)	(101,514)	(179,411)	(193,042)
Change in surplus/deficit	495,235	(25,091)	295,235	24,131
The change in the basis of accounting from the modified cash to the accrual affected revenue and expenditure as follows:				
Revenue				
Retail sales tax	10,131	-	(18,619)	-
Gasoline tax	72	-	(346)	-
Other taxes	(1,757)	-	(6,462)	-
Non-tax revenue	(8,603)	-	6,350	-
Related revenue - provincial	18,638	(31,505)	62,162	(90)
Equalization	45,922	-	45,016	-
Related revenue - federal	5,273	-	5,723	-
Canada Health and Social Transfer	26,838	-	(2,747)	-
Total revenue	96,514	(31,505)	91,077	(90)
Expenditure				
Salaries	15,337	-	11,523	-
Employee benefits	(53,226)	-	(58,453)	-
Pension costs	95,771	-	2,620	-
Purchased services	4,846	(47)	580	(77)
Allowances and assistance	(411)	-	(682)	-
Grants and subsidies	22,335	-	(4,879)	-
Debt expenses	306,819	5,479	247,455	18,968
Bad debt expenses	7,250	982	5,994	5,330
Total expenditure	398,721	6,414	204,158	24,221
Change in surplus/deficit	495,235	(25,091)	295,235	24,131
Net change in surplus/deficit	470,144		319,366	

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Province of Newfoundland and Labrador

Public Accounts
Volume III

Consolidated Revenue Fund Supplementary Statements and Schedules

For The Year Ended
31 March 2003

Province of Newfoundland and Labrador

Public Accounts

Volume III

Consolidated Revenue Fund
Supplementary Statements and Schedules

For The Year Ended
31 March 2003

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INTRODUCTION

The unaudited summary statements, detailed departmental statements, schedules and notes of the Consolidated Revenue Fund are presented through the publication of the Public Accounts, Volume III. They are prepared by the Comptroller General on a basis consistent with the Estimates, for comparative purposes. The Estimates represent the financial plan of the Province and are presented by the Government to the House of Assembly on an annual basis.

The Public Accounts for the year ended 31 March 2003 consists of three other volumes:

Volume I – Consolidated Summary Financial Statements presents the summary statements which consolidate the financial statements of the Consolidated Revenue Fund with the financial statements of various Crown Corporations, Boards and Authorities, as approved by Treasury Board, which are owned or controlled by, and accountable to, the Government of Newfoundland and Labrador.

Volume II – Consolidated Revenue Fund Financial Statements presents the financial position of the Fund and the results of its activities.

Volume IV – Financial Statements of Crown Corporations, Boards and Authorities presents a reproduction of the available financial statements of the Crown Corporations, Boards and Authorities.

The Public Accounts of the Province are tabled in the House of Assembly in accordance with Section 60 of the *Financial Administration Act*.

Internet Address

The Public Accounts are available on the Internet at:
http://www.gov.nl.ca/ComptrollerGeneral/publications.htm

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PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Revenue and Expenditure for the year ended 31 March 2003 with comparative figures for 2002

	2003 ($000)	2002 ($000)
CURRENT ACCOUNT		
Revenue	3,606,833	3,370,850
Expenditure (gross)	3,818,415	3,684,975
Less: Related revenue	(300,193)	(429,949)
	(3,518,222)	(3,255,026)
Surplus (Deficit) on current account	88,611	115,824
CAPITAL ACCOUNT		
Expenditure (gross)	207,159	281,836
Less: Related revenue	(82,350)	(118,762)
Surplus (Deficit) on capital account (before amounts capitalized)	(124,809)	(163,074)
Less: Loans, advances, investments and other amounts capitalized	(1,796)	(5,837)
Surplus (Deficit) on capital account	(126,605)	(168,911)
SURPLUS (DEFICIT) AFTER AMOUNTS CAPITALIZED	(37,994)	(53,087)
SURPLUS (DEFICIT) BEFORE AMOUNTS CAPITALIZED-NOTE	(36,198)	(47,250)

Note:

The amounts represent the combined Surplus (Deficit) on current and capital account before amounts capitalized. The total budgetary requirements per the original Estimates for 2002-2003 were $93.3 million (subsequently revised to $61.7 million as shown in the 2003-2004 Estimates).

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Revenue, Expenditure and Related Revenue by Department
for the year ended 31 March 2003
with comparative figures for 2002
Current Account

Revenues

Department	2003 ($000)	2002 ($000)
General Government Sector:		
Executive Council	92	71
Finance	3,425,219	3,240,111
Government Services and Lands	84,165	79,666
Labrador and Aboriginal Affairs	51	-
Legislature	-	4
Sub-total	3,509,527	3,319,852
Resource Sector:		
Environment	199	442
Fisheries and Aquaculture	1,422	160
Forest Resources and Agrifoods	4,776	4,264
Industry, Trade and Rural Development	88	78
Mines and Energy	78,899	34,539
Tourism, Culture and Recreation	4,888	4,568
Sub-total	90,272	44,051
Social Sector:		
Justice	6,996	6,838
Municipal and Provincial Affairs	38	109
Sub-total	7,034	6,947
Total	3,606,833	3,370,850

See "Notes to Statements of Revenue, Expenditure and Related Revenue by Department."

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Revenue, Expenditure and Related Revenue by Department (Continued)
for the year ended 31 March 2003
with comparative figures for 2002
Current Account

Expenditure and Related Revenue

Department	Expenditure (Actual) ($000)	Related Revenue (Actual) ($000)	Net Expenditure (Actual) ($000)	Net Expenditure (Estimates - Amended) ($000)	Net Expenditure (Actual 2002) ($000)
General Government Sector:					
Consolidated Fund Services	590,356	100,622	489,734	462,959	429,954
Executive Council	31,622	2,687	28,935	32,829	27,089
Finance	46,781	51,462	(4,681)	2,414	(63,747)
Government Services and Lands	27,491	2,433	25,058	24,986	24,225
Labrador and Aboriginal Affairs	7,182	4,276	2,906	3,293	2,488
Legislature	13,713	365	13,348	13,754	12,386
Public Service Commission	2,132	-	2,132	2,612	2,949
Works, Services and Transportation	167,429	29,390	138,039	141,948	132,748
Sub-total	886,706	191,235	695,471	684,795	568,092
Resource Sector:					
Environment	6,909	449	6,460	6,607	5,710
Fisheries and Aquaculture	9,136	1,157	7,979	8,943	8,845
Forest Resources and Agrifoods	51,909	9,212	42,697	44,085	40,799
Industry, Trade and Rural Development	36,165	5,827	30,338	34,295	31,308
Mines and Energy	28,024	2,475	25,549	27,328	15,556
Tourism, Culture and Recreation	31,784	3,062	28,722	29,453	29,289
Sub-total	163,927	22,182	141,745	150,711	131,507
Social Sector:					
Education	545,747	8,112	537,635	539,163	528,695
Health and Community Services	1,503,667	24,503	1,479,164	1,485,518	1,382,583
Human Resources and Employment	258,772	8,333	250,439	250,396	251,742
Justice	136,484	8,529	127,955	125,693	118,675
Labour	6,925	4,784	2,141	2,423	2,603
Municipal and Provincial Affairs	72,434	761	71,673	72,552	62,153
Newfoundland and Labrador Housing Corporation	10,110	-	10,110	10,110	8,935
Youth Services and Post Secondary Education	233,643	31,754	201,889	210,898	200,041
Sub-total	2,767,782	86,776	2,681,006	2,696,753	2,555,427
Total	3,818,415	300,193	3,518,222	3,532,259	3,255,026

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Expenditure and Related Revenue by Department
for the year ended 31 March 2003
with comparative figures for 2002
Capital Account

Expenditure and Related Revenue

Department	Expenditure (Actual) ($000)	Related Revenue (Actual) ($000)	Net Expenditure (Actual) ($000)	Net Expenditure (Estimates - Amended) ($000)	Net Expenditure (Actual 2002) ($000)
General Government Sector:					
Consolidated Fund Services	90	1,413	(1,323)	(13,374)	(4,618)
Finance	12,000	-	12,000	12,000	-
Government Services and Lands	203	1,316	(1,113)	(1,043)	(2,478)
Works, Services and Transportation	89,206	48,640	40,566	35,490	43,045
Sub-total	101,499	51,369	50,130	33,073	35,949
Resource Sector:					
Fisheries and Aquaculture	88	73	15	60	55
Forest Resources and Agrifoods	2,902	-	2,902	3,300	2,561
Industry, Trade and Rural Development	6,533	7,122	(589)	903	(392)
Tourism, Culture and Recreation	2,601	-	2,601	2,665	1,925
Sub-total	12,124	7,195	4,929	6,928	4,149
Social Sector:					
Education	551	-	551	551	5,470
Health and Community Services	30,455	3,000	27,455	28,613	65,353
Municipal and Provincial Affairs	53,870	20,507	33,363	31,352	39,072
Youth Services and Post Secondary Education	8,660	279	8,381	6,601	13,081
Sub-total	93,536	23,786	69,750	67,117	122,976
Total	207,159	82,350	124,809	107,118	163,074
Less: Loans, Advances, Investments and Other Amounts Capitalized			(1,796)		(5,837)
			126,605		168,911

See "Notes to Statements of Revenue, Expenditure and Related Revenue by Department."

NOTES TO STATEMENTS OF REVENUE, EXPENDITURE AND RELATED REVENUE BY DEPARTMENT

1. **Current Account Revenue and Related Revenue**

Revenues which are related to or generated by specific expenditure activities of Government are applied against the respective expenditures under the general head of Related Revenue. Current Account Revenue, as opposed to Related Revenue, is generally derived as a result of statutory requirements which specify the amount to be paid to the Province.

See Schedule 2 - Schedule of Current Account Revenue.

2. **Statutory and Non-Statutory Expenditure**

Certain expenditures of the Province are approved by Statutes other than the annual Supply Act. These are referred to as statutory expenditures. In contrast, all other expenditures must be approved by the House of Assembly each year and are therefore referred to as non-statutory expenditures.

The following summary shows a breakdown of the total expenditure of the year (Current and Capital Account) into statutory and non-statutory classifications:

STATUTORY EXPENDITURE:

Department:

	Current ($000)	Capital ($000)	Total ($000)
Consolidated Fund Services	584,316	-	584,316
Executive Council	94	-	94
Legislature	90	-	90
Total	584,500	-	584,500

NON-STATUTORY EXPENDITURE:

	($000)
Total current account expenditure	3,818,415
Total capital account expenditure	207,159
Total expenditure	4,025,574
Less: statutory expenditure - above	584,500
Total	3,441,074

3. **Legislative Appropriations and Unexpended Balance**

Supply Acts and special warrants totaling $3.49 billion to defray expenses of the Public Service for the year ended 31 March 2003 were as follows:

	($000)
Supplementary Supply, 2002-03 (not enacted)	24,216
The Supply Act, 2002	2,249,818
The Interim Supply Act, 2002	1,214,081
Total	3,488,115

Subsequent to enactment of The Supply Act of 2002, spending authority for amounts totaling $24.2 million was provided by twelve special warrants issued by the Lieutenant-Governor under the provisions of Section 28(2) of the Financial Administration Act.

Non-statutory expenditure for the year totaled $3.44 billion. Of the $3.49 billion appropriations made available in respect of expenditure for the year ended 31 March 2003, $.05 billion remains unexpended. In compliance with Section 23(1) of the Financial Administration Act, balances comprising this amount lapsed and were written off.

4. **Budgetary and Non-Budgetary Expenditure**

All budgetary expenditures are included in the annual Estimates of the Province and are subject to the approval of the House of Assembly. Any unexpended budgetary funds lapse at the end of each fiscal year.

Non-budgetary expenditures do not require annual approval by the House of Assembly. These expenditures must be specified by Statute.

NOTES TO STATEMENTS OF REVENUE, EXPENDITURE AND RELATED REVENUE BY DEPARTMENT (continued)

5. Excess of Expenditure over Revenue

The following summary shows the excess of expenditure over revenue for the year.

	($000)
Total current account revenue	3,606,833
Total expenditure (net)	3,644,827
Excess of expenditure over revenue (net) for the year	(37,994)

6. Budgetary Requirements

The following summary compares actual amounts for the financial year 2002-2003 with amounts included in Statement 1 (Summary of Borrowing Requirements) of the Estimates approved by the Legislature.

	Estimate ($000)	Actual ($000)	Increase (Decrease) ($000)
CURRENT ACCOUNT:			
Gross expenditure	3,826,879	3,818,415	(8,464)
Related revenue	318,315	300,193	(18,122)
Net expenditure	3,508,564	3,518,222	9,658
Revenue	3,521,850	3,606,833	84,983
Surplus	13,286	88,611	75,325
CAPITAL ACCOUNT:			
Gross expenditure	225,158	207,159	(17,999)
Related revenue	118,558	82,350	(36,208)
Net expenditure	106,600	124,809	18,209
Total Budgetary Requirements	93,314	36,198	(57,116)
NON-BUDGETARY TRANSACTIONS:			
Debt Retirement:			
Wind up of voluntary sinking funds	(77,861)	(39,972)	37,889
Retirement of pension liabilities	148,500	148,500	-
Sinking fund contributions	42,998	39,907	(3,091)
Foreign exchange losses	-	20,475	20,475
Redemptions	181,497	180,027	(1,470)
	295,134	348,937	53,803
Total Budgetary Requirements and Debt Retirement	388,448	385,135	(3,313)

The estimates projected total budgetary requirements and debt retirement for 31 March 2003 of $388.4 million as compared to $385.1 million actual (see note 7).

NOTES TO STATEMENTS OF REVENUE, EXPENDITURE AND RELATED REVENUE BY DEPARTMENT (continued)

7. Cash Requirements

The following summarizes the 31 March 2003 actual total cash requirements and total borrowings and the utilization of the borrowings in excess of cash requirements. The total budgetary requirements have been adjusted for the modifications to the cash basis of accounting to arrive at the total cash requirement.

	2002-03 Actual ($000)
Total Budgetary Requirements and Debt Retirement (see note 6)	(385,135)
Add (deduct):	
Writeback revenue - 2002	21,237
Writeback revenue - 2003	(18,656)
Writeback expenditure - 2003	87,745
Writeback expenditure - 2002	(133,036)
Prior year's expenditure cheques recovered	539
Other adjustments	(190)
Special purpose funds	2,198
Deferred revenue	-
Treasury bill borrowing repayments	(3,506,850)
Temporary investments 1 April 2002	374,971
Contractors' Holdback Funds	757
Total Cash Requirements	(3,556,420)
Borrowings:	
Debentures	450,000
Decrease in bank overdraft	(22,659)
Treasury bill borrowings	3,505,816
Total Borrowings	3,933,157
Temporary investments 31 March 2003	376,737

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Statement of Unexpended Balances of Appropriations for the year ended 31 March 2003 with comparative figures for 2002

Department	2003			2002
	Current Account ($000)	Capital Account ($000)	Total ($000)	Total ($000)
General Government Sector:				
Consolidated Fund Services	2,162	-	2,162	219
Contingency Reserve	-	-	-	1,134
Executive Council	3,489	-	3,489	1,878
Finance	3,760	-	3,760	1,287
Government Services and Lands	187	4	191	673
Labrador and Aboriginal Affairs	489	-	489	701
Legislature	161	-	161	323
Public Service Commission	479	-	479	129
Works, Services and Transportation	1,666	8,334	10,000	16,986
Sub-total	12,393	8,338	20,731	23,330
Resource Sector:				
Environment	202	-	202	210
Fisheries and Aquaculture	1,241	12	1,253	1,690
Forest Resources and Agrifoods	882	398	1,280	2,404
Industry, Trade and Rural Development	2,570	139	2,709	15,957
Mines and Energy	1,670	-	1,670	6,636
Tourism, Culture and Recreation	317	77	394	628
Sub-total	6,882	626	7,508	27,525
Social Sector:				
Education	461	-	461	1,559
Health and Community Services	353	1,208	1,561	10,274
Human Resources and Employment	319	-	319	3,002
Justice	803	-	803	1,857
Labour	1,633	-	1,633	244
Municipal and Provincial Affairs	1,414	7,680	9,094	4,278
Youth Services and Post Secondary Education	4,764	167	4,931	9,539
Sub-total	9,747	9,055	18,802	30,753
Total	29,022	18,019	47,041	81,608

CONSOLIDATED FUND SERVICES
Statement of Expenditure and Related Revenue
FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
SERVICING OF THE PUBLIC DEBT			
INTEREST - STATUTORY			
CURRENT			
1.1.01. TEMPORARY BORROWINGS			
11. Debt Expenses	**71,773**	500,000	500,000
Total: Temporary Borrowings	**71,773**	500,000	500,000
1.1.02. TREASURY BILLS			
11. Debt Expenses	**14,150,060**	17,493,500	17,493,500
Total: Treasury Bills	**14,150,060**	17,493,500	17,493,500
1.1.03. DEBENTURES			
11. Debt Expenses	**449,456,936**	453,117,700	453,117,700
Total: Debentures	**449,456,936**	453,117,700	453,117,700
1.1.04. CANADA PENSION PLAN			
11. Debt Expenses	**62,461,834**	62,565,500	62,565,500
Total: Canada Pension Plan	**62,461,834**	62,565,500	62,565,500
1.1.05. TEMPORARY INVESTMENTS			
02. Revenue - Provincial	**(1,342,140)**	(1,583,300)	(1,583,300)
Total: Temporary Investments	**(1,342,140)**	(1,583,300)	(1,583,300)
1.1.06. RECOVERIES ON LOANS AND ADVANCES			
02. Revenue - Provincial	**(1,660,203)**	(1,539,100)	(1,539,100)
Total: Recoveries on Loans and Advances	**(1,660,203)**	(1,539,100)	(1,539,100)
1.1.07. NEWFOUNDLAND GOVERNMENT SINKING FUND			
02. Revenue - Provincial	**(80,672,995)**	(114,984,000)	(114,984,000)
Total: Newfoundland Government Sinking Fund	**(80,672,995)**	(114,984,000)	(114,984,000)
1.1.08. INTEREST SUBSIDY - CMHC			
02. Revenue - Provincial	**(151,429)**	(151,400)	(151,400)
Total: Interest Subsidy - CMHC	**(151,429)**	(151,400)	(151,400)
TOTAL: INTEREST - STATUTORY	**442,313,836**	415,418,900	415,418,900

CONSOLIDATED FUND SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
SERVICING OF THE PUBLIC DEBT			
INVESTMENT RECOVERIES			
CAPITAL			
1.2.01. RECOVERIES ON LOANS, ADVANCES AND INVESTMENTS			
02. Revenue - Provincial	**(1,412,915)**	(13,962,900)	(13,962,900)
Total: Recoveries on Loans, Advances and Investments	**(1,412,915)**	(13,962,900)	(13,962,900)
TOTAL: INVESTMENT RECOVERIES	**(1,412,915)**	(13,962,900)	(13,962,900)
RENTAL PURCHASE - NON-STATUTORY			
CAPITAL			
1.3.01. VARIOUS FACILITIES			
11. Debt Expenses	**89,477**	89,500	89,500
Total: Various Facilities	**89,477**	89,500	89,500
TOTAL: RENTAL PURCHASE - NON-STATUTORY	**89,477**	89,500	89,500
LOAN GUARANTEES - STATUTORY (Except Where Specified)			
CURRENT			
1.4.01. GUARANTEE FEES - NON-STATUTORY			
05. Professional Services	**28,731**	50,000	50,000
02. Revenue - Provincial	**(13,952,000)**	(14,059,500)	(14,059,500)
Total: Guarantee Fees - Non-Statutory	**(13,923,269)**	(14,009,500)	(14,009,500)
CAPITAL			
1.4.02. ISSUES UNDER GUARANTEE			
08. Loans, Advances and Investments	-	500,000	500,000
02. Revenue - Provincial	-	(1,000)	(1,000)
Total: Issues Under Guarantee	-	499,000	499,000
TOTAL: LOAN GUARANTEES - STATUTORY (Except Where Specified)	**(13,923,269)**	(13,510,500)	(13,510,500)
DEBT MANAGEMENT EXPENSES - STATUTORY			
CURRENT			
1.5.01. DISCOUNTS AND COMMISSIONS			
05. Professional Services	**4,375,000**	3,675,000	3,675,000
11. Debt Expenses	**47,500**	1,000	1,000
	4,422,500	3,676,000	3,676,000
02. Revenue - Provincial	**(2,448,750)**	-	-
Total: Discounts and Commissions	**1,973,750**	3,676,000	3,676,000

CONSOLIDATED FUND SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
SERVICING OF THE PUBLIC DEBT			
DEBT MANAGEMENT EXPENSES - STATUTORY			
CURRENT			
1.5.02. GENERAL EXPENSES			
03. Transportation & Communication	6,137	10,000	10,000
04. Supplies	3,368	6,000	6,000
05. Professional Services	518,490	390,900	390,900
06. Purchased Services	88,041	15,000	15,000
Total: General Expenses	616,036	421,900	421,900
TOTAL: DEBT MANAGEMENT EXPENSES - STATUTORY	2,589,786	4,097,900	4,097,900
TOTAL: SERVICING OF THE PUBLIC DEBT	429,656,915	392,132,900	392,132,900
EMPLOYEE RETIREMENT ARRANGEMENTS			
PENSIONS AND GRATUITIES - STATUTORY (Except Where Specified)			
CURRENT			
2.1.01. CONTRIBUTIONS TO PENSION FUND			
02. Employee Benefits	52,793,786	49,316,600	49,316,600
02. Revenue - Provincial	(108,234)	(114,000)	(114,000)
Total: Contributions to Pension Fund	52,685,552	49,202,600	49,202,600
2.1.02. EX-GRATIA AND OTHER PAYMENTS - NON-STATUTORY			
02. Employee Benefits	6,012,025	8,152,400	8,152,400
02. Revenue - Provincial	(252,980)	(240,100)	(240,100)
Total: Ex-Gratia and Other Payments - Non-Statutory	5,759,045	7,912,300	7,912,300
2.1.03. RAILWAY PENSIONS			
02. Employee Benefits	97,702	110,800	110,800
Total: Railway Pensions	97,702	110,800	110,800
2.1.04. SPECIAL AND OTHER ACTS			
02. Employee Benefits	223,933	205,800	205,800
02. Revenue - Provincial	(33,385)	-	-
Total: Special and Other Acts	190,548	205,800	205,800

CONSOLIDATED FUND SERVICES (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
EMPLOYEE RETIREMENT ARRANGEMENTS			
PENSIONS AND GRATUITIES - STATUTORY (Except Where Specified)			
CURRENT			
2.1.05. GOVERNMENT OF CANADA PENSIONS			
02. Employee Benefits	**20,744**	20,000	20,000
Total: Government of Canada Pensions	**20,744**	20,000	20,000
TOTAL: PENSIONS AND GRATUITIES - STATUTORY (Except Where Specified)	**58,753,591**	57,451,500	57,451,500
TOTAL: EMPLOYEE RETIREMENT ARRANGEMENTS	**58,753,591**	57,451,500	57,451,500
TOTAL: CONSOLIDATED FUND SERVICES	**488,410,506**	449,584,400	449,584,400

CONSOLIDATED FUND SERVICES (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	449,584,400
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers and statutory payments	(441,292,500)
Original estimates of expenditure	8,291,900
Supplementary supply	-
Total appropriation	8,291,900
Total net expenditure	488,410,506
Add revenue less transfers and statutory payments	(482,280,273)
Total gross expenditure (budgetary, non-statutory)	6,130,233
Unexpended balance of appropriation	2,161,667

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	590,356,060	100,622,116	489,733,944
Capital Account	89,477	1,412,915	(1,323,438)
	590,445,537	102,035,031	488,410,506
Non-budgetary items:			
Treasury bill borrowings	3,506,849,940	3,505,816,290	1,033,650
Short term deposits	2,084,175,774	2,082,409,224	1,766,550
Debenture debt	180,027,248	450,000,000	(269,972,752)
Pooled Pension Fund repayment	148,500,000	-	148,500,000
Sinking fund contributions	39,906,594	-	39,906,594
Exchange gains and losses (net)	20,475,410	-	20,475,410
Prior year's expenditure cheques	-	538,522	(538,522)
Other	-	9,440	(9,440)
Return of sinking fund contributions	-	39,972,160	(39,972,160)
Total	6,570,380,503	6,180,780,667	389,599,836

PHILIP J. WALL
Deputy Minister
Consolidated Fund Services

EXECUTIVE COUNCIL

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
THE LIEUTENANT GOVERNOR'S ESTABLISHMENT			
GOVERNMENT HOUSE			
CURRENT			
1.1.01. GOVERNMENT HOUSE			
01. Salaries	436,210	441,600	471,600
02. Employee Benefits	200	500	500
03. Transportation & Communication	17,924	18,200	16,700
04. Supplies	40,945	50,600	30,600
06. Purchased Services	53,478	53,600	24,600
07. Property, Furnishings & Equipment	10,653	11,000	3,500
Total: Government House	559,410	575,500	547,500
TOTAL: GOVERNMENT HOUSE	559,410	575,500	547,500
TOTAL: THE LIEUTENANT GOVERNOR'S ESTABLISHMENT	559,410	575,500	547,500
OFFICE OF THE EXECUTIVE COUNCIL			
PREMIER'S OFFICE			
CURRENT			
2.1.01. PREMIER'S OFFICE			
01. Salaries	988,375	992,800	990,800
02. Employee Benefits	760	2,500	2,500
03. Transportation & Communication	267,782	360,000	380,000
04. Supplies	34,456	37,200	25,200
06. Purchased Services	30,375	32,500	26,500
07. Property, Furnishings & Equipment	6,242	7,000	5,000
09. Allowances and Assistance	20,000	20,000	20,000
Total: Premier's Office	1,347,990	1,452,000	1,450,000
TOTAL: PREMIER'S OFFICE	1,347,990	1,452,000	1,450,000
CABINET SECRETARIAT			
CURRENT			
2.2.01. EXECUTIVE SUPPORT			
01. Salaries	748,030	777,100	843,100
02. Employee Benefits	3,541	5,100	5,100
03. Transportation & Communication	83,941	91,200	91,400
04. Supplies	47,340	57,600	57,600
05. Professional Services	8,221	32,200	32,700
06. Purchased Services	36,564	50,900	50,900
07. Property, Furnishings & Equipment	3,629	20,000	20,000
10. Grants and Subsidies	13,000	15,000	15,000
Total: Executive Support	944,266	1,049,100	1,115,800

EXECUTIVE COUNCIL (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
OFFICE OF THE EXECUTIVE COUNCIL			
CABINET SECRETARIAT			
CURRENT			
2.2.02. ECONOMIC AND SOCIAL POLICY ANALYSIS			
01. Salaries	287,752	313,800	406,300
02. Employee Benefits	-	1,300	1,300
03. Transportation & Communication	7,921	35,500	40,000
04. Supplies	3,906	4,600	4,600
06. Purchased Services	-	2,000	2,000
Total: Economic and Social Policy Analysis	299,579	357,200	454,200
2.2.03. OFFSHORE FUND - ADMINISTRATION			
01. Salaries	94,059	101,600	101,600
02. Employee Benefits	-	500	500
03. Transportation & Communication	1,704	4,000	4,000
04. Supplies	972	1,200	1,200
05. Professional Services	-	37,300	37,300
06. Purchased Services	-	7,500	7,500
	96,735	152,100	152,100
01. Revenue - Federal	(91,347)	(103,000)	(103,000)
Total: Offshore Fund - Administration	5,388	49,100	49,100
2.2.05. ADVISORY COUNCILS ON ECONOMIC AND SOCIAL POLICY			
01. Salaries	219,655	220,400	210,400
02. Employee Benefits	-	2,000	2,000
03. Transportation & Communication	17,255	41,500	56,500
04. Supplies	3,920	5,500	5,500
06. Purchased Services	10,151	20,000	20,000
07. Property, Furnishings & Equipment	-	4,000	4,000
Total: Advisory Councils on Economic and Social Policy	250,981	293,400	298,400
2.2.06. PROTOCOL			
01. Salaries	109,205	113,600	113,600
03. Transportation & Communication	8,901	21,000	180,000
04. Supplies	15,588	25,500	50,000
06. Purchased Services	77,997	85,700	170,000
Total: Protocol	211,691	245,800	513,600
2.2.07. SENIOR MANAGEMENT DEVELOPMENT			
06. Purchased Services	31,423	31,500	25,000
Total: Senior Management Development	31,423	31,500	25,000
TOTAL: CABINET SECRETARIAT	1,743,328	2,026,100	2,456,100

EXECUTIVE COUNCIL (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
OFFICE OF THE EXECUTIVE COUNCIL			
INTERGOVERNMENTAL AFFAIRS SECRETARIAT			
CURRENT			
2.3.01. MINISTER'S OFFICE			
01. Salaries	**227,424**	228,100	222,100
03. Transportation & Communication	**39,702**	50,000	50,000
04. Supplies	**2,738**	3,000	2,500
06. Purchased Services	**3,196**	7,500	8,000
Total: Minister's Office	**273,060**	288,600	282,600
2.3.02. EXECUTIVE SUPPORT			
01. Salaries	**312,435**	313,300	261,800
02. Employee Benefits	**1,447**	1,500	1,000
03. Transportation & Communication	**100,399**	102,000	91,000
04. Supplies	**17,934**	18,600	6,600
05. Professional Services	**32,007**	33,000	1,500
06. Purchased Services	**38,085**	44,800	47,800
07. Property, Furnishings & Equipment	**2,231**	2,800	2,500
10. Grants and Subsidies	**176,447**	257,800	257,800
Total: Executive Support	**680,985**	773,800	670,000
2.3.03. POLICY ANALYSIS AND COORDINATION			
01. Salaries	**586,456**	657,800	596,800
03. Transportation & Communication	**71,222**	88,700	78,700
04. Supplies	**5,278**	5,900	5,900
05. Professional Services	**7,515**	43,500	662,000
Total: Policy Analysis and Coordination	**670,471**	795,900	1,343,400
2.3.04. ROYAL COMMISSION ON RENEWING AND STRENGTHENING OUR PLACE IN CANADA			
01. Salaries	**438,324**	484,100	-
02. Employee Benefits	**1,710**	6,000	-
03. Transportation & Communication	**183,554**	492,900	-
04. Supplies	**19,125**	54,500	-
05. Professional Services	**648,990**	967,200	-
06. Purchased Services	**150,859**	256,300	-
07. Property, Furnishings & Equipment	**16,203**	30,000	-
12. Information Technology	**55,530**	73,000	-
Total: Royal Commission on Renewing and Strengthening Our Place in Canada	**1,514,295**	2,364,000	-
TOTAL: INTERGOVERNMENTAL AFFAIRS SECRETARIAT	**3,138,811**	4,222,300	2,296,000

EXECUTIVE COUNCIL (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
OFFICE OF THE EXECUTIVE COUNCIL			
COMMUNICATIONS AND CONSULTATION			
CURRENT			
2.4.01. COMMUNICATIONS, CONSULTATION, INTERNET OPERATIONS AND GRAPHIC SUPPORT			
01. Salaries	**550,428**	553,700	494,700
02. Employee Benefits	**3,171**	3,200	2,000
03. Transportation & Communication	**34,573**	40,000	40,000
04. Supplies	**25,422**	31,500	33,000
05. Professional Services	**74,227**	85,000	85,000
06. Purchased Services	**44,052**	46,500	45,000
07. Property, Furnishings & Equipment	**952**	12,500	15,000
Total: Communications, Consultation, Internet Operations and Graphic Support	**732,825**	772,400	714,700
TOTAL: COMMUNICATIONS AND CONSULTATION	**732,825**	772,400	714,700
FINANCIAL ADMINISTRATION			
CURRENT			
2.5.01. FINANCIAL ADMINISTRATION			
01. Salaries	**506,837**	513,300	535,300
02. Employee Benefits	**182**	14,000	15,000
03. Transportation & Communication	**121,507**	125,000	115,000
04. Supplies	**38,826**	40,000	40,000
06. Purchased Services	**45,725**	65,000	73,000
07. Property, Furnishings & Equipment	**21,870**	25,000	25,000
Total: Financial Administration	**734,947**	782,300	803,300
TOTAL: FINANCIAL ADMINISTRATION	**734,947**	782,300	803,300
STRATEGIC SOCIAL PLAN			
CURRENT			
2.6.01. STRATEGIC SOCIAL PLAN			
01. Salaries	**1,033,139**	1,033,200	1,014,200
02. Employee Benefits	**3,647**	4,300	7,000
03. Transportation & Communication	**236,450**	259,400	310,000
04. Supplies	**27,334**	28,500	23,000
05. Professional Services	**127,586**	127,600	83,400
06. Purchased Services	**106,657**	107,500	95,200
07. Property, Furnishings & Equipment	**7,789**	7,900	5,000
10. Grants and Subsidies	**383,556**	392,200	412,200
12. Information Technology	**36,269**	39,400	50,000
Total: Strategic Social Plan	**1,962,427**	2,000,000	2,000,000
TOTAL: STRATEGIC SOCIAL PLAN	**1,962,427**	2,000,000	2,000,000

EXECUTIVE COUNCIL (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
OFFICE OF THE EXECUTIVE COUNCIL			
WOMEN'S POLICY			
CURRENT			
2.7.01. WOMEN'S POLICY OFFICE			
01. Salaries	**388,020**	393,100	458,100
02. Employee Benefits	**1,047**	1,500	1,500
03. Transportation & Communication	**50,267**	55,700	55,700
04. Supplies	**14,764**	15,800	5,800
05. Professional Services	**63,155**	107,300	120,900
06. Purchased Services	**40,607**	79,200	79,200
07. Property, Furnishings & Equipment	**3,561**	4,100	1,500
10. Grants and Subsidies	**704,950**	705,000	705,000
Total: Women's Policy Office	**1,266,371**	1,361,700	1,427,700
2.7.02. PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN			
10. Grants and Subsidies	**257,600**	257,600	257,600
Total: Provincial Advisory Council on the Status of Women	**257,600**	257,600	257,600
TOTAL: WOMEN'S POLICY	**1,523,971**	1,619,300	1,685,300
TOTAL: OFFICE OF THE EXECUTIVE COUNCIL	**11,184,299**	12,874,400	11,405,400
TREASURY BOARD SECRETARIAT			
TREASURY BOARD SECRETARIAT			
CURRENT			
3.1.01. PRESIDENT OF TREASURY BOARD			
01. Salaries	**216,927**	218,900	225,600
03. Transportation & Communication	**17,489**	24,800	24,800
04. Supplies	**12,383**	12,400	3,400
06. Purchased Services	**10,861**	11,000	1,300
Total: President of Treasury Board	**257,660**	267,100	255,100
3.1.02. EXECUTIVE SUPPORT			
01. Salaries	**609,241**	612,100	512,100
01. Salaries (Statutory)	**94,085**	94,200	94,200
02. Employee Benefits	**940**	1,000	1,000
03. Transportation & Communication	**18,260**	18,400	15,100
04. Supplies	**5,563**	5,800	3,500
05. Professional Services	**20,938**	24,800	97,700
06. Purchased Services	**1,379**	1,500	1,300
Total: Executive Support	**750,406**	757,800	724,900

EXECUTIVE COUNCIL (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
TREASURY BOARD SECRETARIAT			
TREASURY BOARD SECRETARIAT			
CURRENT			
3.1.03. BUDGETING AND SYSTEMS			
01. Salaries	2,013,565	2,015,000	1,960,000
02. Employee Benefits	2,336	8,000	8,000
03. Transportation & Communication	73,146	74,300	71,300
04. Supplies	16,698	17,400	12,400
06. Purchased Services	43,030	93,900	100,300
12. Information Technology	7,152,316	7,716,300	7,454,300
	9,301,091	9,924,900	9,606,300
01. Revenue - Federal	-	(8,900)	(8,900)
02. Revenue - Provincial	(514,732)	(561,900)	(561,900)
Total: Budgeting and Systems	8,786,359	9,354,100	9,035,500
3.1.04. EMPLOYEE RELATIONS			
01. Salaries	905,605	915,900	1,055,900
02. Employee Benefits	1,644	5,000	5,000
03. Transportation & Communication	50,856	59,200	59,200
04. Supplies	20,171	21,800	11,800
05. Professional Services	260,814	262,400	125,400
06. Purchased Services	116,301	119,200	32,700
Total: Employee Relations	1,355,391	1,383,500	1,290,000
3.1.05. STRATEGIC HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT			
01. Salaries	850,885	851,400	780,400
02. Employee Benefits	8,183	21,900	21,900
03. Transportation & Communication	42,884	43,700	40,200
04. Supplies	29,524	32,000	22,500
05. Professional Services	200	11,700	13,700
06. Purchased Services	16,436	41,000	46,000
07. Property, Furnishings & Equipment	2,797	3,500	2,500
	950,909	1,005,200	927,200
02. Revenue - Provincial	(15,565)	-	-
Total: Strategic Human Resource Management and Development	935,344	1,005,200	927,200
3.1.06. OPENING DOORS			
01. Salaries	2,061,078	2,251,800	2,395,700
02. Employee Benefits	-	2,000	2,000
03. Transportation & Communication	5,563	12,500	12,500
04. Supplies	4,453	10,000	10,000
05. Professional Services	3,733	9,400	15,000
06. Purchased Services	5,854	6,600	6,000
07. Property, Furnishings & Equipment	-	10,000	10,000
12. Information Technology	19,030	26,900	10,000
	2,099,711	2,329,200	2,461,200
01. Revenue - Federal	(470,000)	(251,200)	(251,200)
Total: Opening Doors	1,629,711	2,078,000	2,210,000

EXECUTIVE COUNCIL (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
TREASURY BOARD SECRETARIAT			
TREASURY BOARD SECRETARIAT			
CURRENT			
3.1.07. FRENCH LANGUAGE			
01. Salaries	301,360	324,100	324,100
02. Employee Benefits	448	3,000	3,000
03. Transportation & Communication	11,614	38,000	38,000
04. Supplies	15,825	48,000	48,000
05. Professional Services	70,400	134,000	134,000
06. Purchased Services	6,499	11,300	11,300
07. Property, Furnishings & Equipment	1,945	3,000	3,000
12. Information Technology	3,485	21,000	21,000
	411,576	582,400	582,400
01. Revenue - Federal	(173,652)	(463,600)	(463,600)
02. Revenue - Provincial	(70,082)	-	-
Total: French Language	167,842	118,800	118,800
3.1.08. ORGANIZATIONAL DEVELOPMENT INITIATIVES FUND			
01. Salaries	641,711	660,000	500,000
02. Employee Benefits	162,675	163,000	50,000
03. Transportation & Communication	130,674	132,000	50,000
04. Supplies	65,576	74,000	25,000
05. Professional Services	14,280	86,000	390,000
06. Purchased Services	402,344	794,000	985,000
07. Property, Furnishings & Equipment	5,135	6,000	-
12. Information Technology	84,091	85,000	-
Total: Organizational Development Initiatives Fund	1,506,486	2,000,000	2,000,000
3.1.09. OFFICE OF THE COMPTROLLER GENERAL			
01. Salaries	2,331,368	2,358,800	2,358,800
02. Employee Benefits	3,759	3,800	2,800
03. Transportation & Communication	69,314	82,000	82,000
04. Supplies	60,954	67,100	67,100
05. Professional Services	186,545	226,800	263,800
06. Purchased Services	501,641	569,200	569,200
	3,153,581	3,307,700	3,343,700
01. Revenue - Federal	(1,313,408)	(855,000)	(855,000)
02. Revenue - Provincial	(38,400)	(38,400)	(38,400)
Total: Office of the Comptroller General	1,801,773	2,414,300	2,450,300
TOTAL: TREASURY BOARD SECRETARIAT	17,190,972	19,378,800	19,011,800
TOTAL: TREASURY BOARD SECRETARIAT	17,190,972	19,378,800	19,011,800
TOTAL: EXECUTIVE COUNCIL	28,934,681	32,828,700	30,964,700

EXECUTIVE COUNCIL (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	30,964,700
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers and statutory payments	2,187,800
Original estimates of expenditure	33,152,500
Supplementary supply	1,864,000
Total appropriation	35,016,500
Total net expenditure	28,934,681
Add revenue less transfers and statutory payments	2,593,101
Total gross expenditure (budgetary, non-statutory)	31,527,782
Unexpended balance of appropriation	3,488,718

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	31,621,867	2,687,186	28,934,681

FLORENCE DELANEY	ANDREW NOSEWORTHY	DEBORAH E. FRY
Secretary to Treasury Board	Deputy Minister	Clerk of the Executive Council
	Intergovernmental Affairs	Secretary to Cabinet

DEPARTMENT OF FINANCE

Statement of Expenditure and Related Revenue
FOR THE YEAR ENDED 31 MARCH 2003

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**137,393**	138,200	123,200
03. Transportation & Communication	**48,586**	51,200	46,200
04. Supplies	**7,276**	7,700	2,200
06. Purchased Services	**15,083**	15,200	15,600
Total: Minister's Office	**208,338**	212,300	187,200
TOTAL: MINISTER'S OFFICE	**208,338**	212,300	187,200
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**551,729**	553,100	522,100
02. Employee Benefits	**770**	800	500
03. Transportation & Communication	**67,629**	70,600	64,400
04. Supplies	**4,692**	4,800	2,600
06. Purchased Services	**2,288**	4,400	4,600
Total: Executive Support	**627,108**	633,700	594,200
1.2.02. ADMINISTRATIVE SUPPORT			
02. Employee Benefits	**3,396**	3,600	2,800
03. Transportation & Communication	**139,075**	148,500	178,000
04. Supplies	**25,763**	32,300	38,800
06. Purchased Services	**112,106**	113,400	37,900
07. Property, Furnishings & Equipment	**9,344**	11,500	5,500
	289,684	309,300	263,000
02. Revenue - Provincial	**(110,488)**	(75,000)	(75,000)
Total: Administrative Support	**179,196**	234,300	188,000
TOTAL: GENERAL ADMINISTRATION	**806,304**	868,000	782,200
GENERAL GOVERNMENT			
CURRENT			
1.3.01. GOVERNMENT PERSONNEL COSTS			
01. Salaries	**24,417**	698,065	84,226,200
02. Employee Benefits	**37,835,893**	39,076,900	40,941,600
	37,860,310	39,774,965	125,167,800
02. Revenue - Provincial	**(158,256)**	(125,000)	(125,000)
Total: Government Personnel Costs	**37,702,054**	39,649,965	125,042,800
TOTAL: GENERAL GOVERNMENT	**37,702,054**	39,649,965	125,042,800
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**38,716,696**	40,730,265	126,012,200

DEPARTMENT OF FINANCE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
FINANCIAL ADMINISTRATION			
FINANCIAL ADMINISTRATION			
CURRENT			
2.1.01. PENSIONS ADMINISTRATION			
01. Salaries	**1,502,594**	1,512,500	1,512,500
02. Employee Benefits	**3,000**	3,100	3,000
03. Transportation & Communication	**41,560**	44,900	44,900
04. Supplies	**18,757**	19,000	10,000
05. Professional Services	**134,886**	139,900	150,000
06. Purchased Services	**32,200**	35,000	34,000
07. Property, Furnishings & Equipment	**1,647**	3,000	3,000
	1,734,644	1,757,400	1,757,400
02. Revenue - Provincial	**(1,717,472)**	(1,757,400)	(1,757,400)
Total: Pensions Administration	**17,172**	-	-
2.1.02. DEBT MANAGEMENT			
01. Salaries	**663,305**	664,600	644,600
02. Employee Benefits	**100**	1,200	1,700
03. Transportation & Communication	**12,770**	16,600	16,600
04. Supplies	**4,081**	4,300	2,800
06. Purchased Services	**337**	1,400	1,400
	680,593	688,100	667,100
02. Revenue - Provincial	**(309,991)**	(279,500)	(279,500)
Total: Debt Management	**370,602**	408,600	387,600
2.1.03. CROWN AGENCIES - RECOVERIES			
02. Revenue - Provincial	**(47,268,438)**	(44,200,000)	(44,200,000)
Total: Crown Agencies - Recoveries	**(47,268,438)**	(44,200,000)	(44,200,000)
2.1.04. FINANCIAL ASSISTANCE			
10. Grants and Subsidies	**400,000**	400,000	400,000
02. Revenue - Provincial	**(1,685,000)**	(1,685,000)	(1,685,000)
Total: Financial Assistance	**(1,285,000)**	(1,285,000)	(1,285,000)
2.1.05. SPECIAL ASSISTANCE			
09. Allowances and Assistance	**189,179**	1,800,000	2,000,000
Total: Special Assistance	**189,179**	1,800,000	2,000,000
CAPITAL			
2.1.06. FINANCIAL ASSISTANCE TO CROWN CORPORATIONS			
10. Grants and Subsidies	**12,000,000**	12,000,000	-
Total: Financial Assistance to Crown Corporations	**12,000,000**	12,000,000	-
TOTAL: FINANCIAL ADMINISTRATION	**(35,976,485)**	(31,276,400)	(43,097,400)

DEPARTMENT OF FINANCE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
FINANCIAL ADMINISTRATION			
TAXATION AND FISCAL POLICY			
CURRENT			
2.2.01. TAX POLICY			
01. Salaries	**410,898**	411,900	446,200
02. Employee Benefits	-	500	500
03. Transportation & Communication	**19,364**	24,400	25,400
04. Supplies	**5,913**	6 800	1,800
05. Professional Services	-	1,000	9,000
06. Purchased Services	**1,316**	3,100	5,100
Total: Tax Policy	**437,491**	447,700	488,000
2.2.02. FISCAL POLICY			
01. Salaries	**263,681**	266,800	306,800
02. Employee Benefits	-	500	500
03. Transportation & Communication	**32,794**	35,400	35,400
04. Supplies	**4,591**	6,300	3,300
05. Professional Services	-	1,500	4,500
06. Purchased Services	**2,068**	2,900	2,900
Total: Fiscal Policy	**303,134**	313,400	353,400
2.2.03. PROJECT ANALYSIS			
01. Salaries	**380,481**	386,100	491,100
02. Employee Benefits	**200**	2,200	2,200
03. Transportation & Communication	**5,703**	27,600	27,600
04. Supplies	**5,345**	9,200	9,200
05. Professional Services	**5,000**	5,000	20,000
06. Purchased Services	**1,135**	2,000	2,000
07. Property, Furnishings & Equipment	-	-	1,600
Total: Project Analysis	**397,864**	432,100	553,700
2.2.04. TAX ADMINISTRATION			
01. Salaries	**2,366,624**	2,368,800	2,238,800
02. Employee Benefits	**2,682**	3,700	3,700
03. Transportation & Communication	**90,666**	113,000	191,200
04. Supplies	**29,137**	35,600	47,600
05. Professional Services	**16,289**	25,400	25,400
06. Purchased Services	**42,519**	45,100	27,600
10. Grants and Subsidies	-	10,000	10,000
	2,547,917	2,601,600	2,544,300
02. Revenue - Provincial	**(16,129)**	-	-
Total: Tax Administration	**2,531,788**	2,601,600	2,544,300
TOTAL: TAXATION AND FISCAL POLICY	**3,670,277**	3,794,800	3,939,400

DEPARTMENT OF FINANCE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
FINANCIAL ADMINISTRATION			
ECONOMIC POLICY AND STATISTICS			
CURRENT			
2.3.01. ECONOMICS AND STATISTICS			
01. Salaries	1,022,060	1,045,200	867,900
02. Employee Benefits	2,857	3,600	3,600
03. Transportation & Communication	34,718	36,800	36,800
04. Supplies	23,939	25,300	25,300
05. Professional Services	8,296	43,200	15,800
06. Purchased Services	12,899	16,400	8,400
	1,104,769	1,170,500	957,800
01. Revenue - Federal	(112,000)	-	-
02. Revenue - Provincial	(84,338)	(5,000)	(5,000)
Total: Economics and Statistics	908,431	1,165,500	952,800
TOTAL: ECONOMIC POLICY AND STATISTICS	908,431	1,165,500	952,800
TOTAL: FINANCIAL ADMINISTRATION	(31,397,777)	(26,316,100)	(38,205,200)
TOTAL: DEPARTMENT	7,318,919	14,414,165	87,807,000

DEPARTMENT OF FINANCE (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	87,807,000
Add (subtract) transfers of estimates	(73,392,835)
Addback revenue estimates net of transfers	48,126,900
Original estimates of expenditure	62,541,065
Supplementary supply	-
Total appropriation	62,541,065
Total net expenditure	7,318,919
Add revenue less transfers	51,462,112
Total gross expenditure (budgetary, non-statutory)	58,781,031
Unexpended balance of appropriation	3,760,034

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	46,781,031	51,462,112	(4,681,081)
Capital Account	12,000,000	-	12,000,000
Totals	58,781,031	51,462,112	7,318,919

PHILIP J. WALL
Deputy Minister
Finance

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**208,820**	211,800	241,800
02. Employee Benefits	**1,329**	2,500	1,000
03. Transportation & Communication	**25,089**	33,000	50,000
04. Supplies	**5,943**	7,400	5,400
06. Purchased Services	**19,640**	21,800	8,800
07. Property, Furnishings & Equipment	**859**	1,000	500
Total: Minister's Office	**261,680**	277,500	307,500
TOTAL: MINISTER'S OFFICE	**261,680**	277,500	307,500
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**767,861**	767,900	635,200
02. Employee Benefits	**1,953**	3,300	3,800
03. Transportation & Communication	**53,860**	55,400	64,300
04. Supplies	**12,283**	13,900	11,400
05. Professional Services	**79,767**	81,000	35,000
06. Purchased Services	**15,404**	15,600	12,100
07. Property, Furnishings & Equipment	**777**	2,000	3,500
Total: Executive Support	**931,905**	939,100	765,300
TOTAL: GENERAL ADMINISTRATION	**931,905**	939,100	765,300
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,193,585**	1,216,600	1,072,800
CONSUMER AND COMMERCIAL AFFAIRS			
CONSUMER AND COMMERCIAL AFFAIRS			
CURRENT			
2.1.01. TRADE PRACTICES AND LICENSING			
01. Salaries	**669,884**	669,900	670,400
02. Employee Benefits	**438**	500	500
03. Transportation & Communication	**38,348**	38,400	39,200
04. Supplies	**9,258**	9,400	9,900
05. Professional Services	**1,999**	2,000	1,000
06. Purchased Services	**25,289**	28,850	111,000
07. Property, Furnishings & Equipment	**816**	1,000	2,000
12. Information Technology	**4,167**	4,600	-
Total: Trade Practices and Licensing	**750,199**	754,650	834,000

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
CONSUMER AND COMMERCIAL AFFAIRS			
CONSUMER AND COMMERCIAL AFFAIRS			
CURRENT			
2.1.03. RESIDENTIAL TENANCIES			
01. Salaries	**436,667**	436,700	388,700
02. Employee Benefits	**-**	-	6,100
03. Transportation & Communication	**28,606**	29,600	45,000
04. Supplies	**9,180**	9,600	10,000
06. Purchased Services	**5,416**	5,500	9,100
07. Property, Furnishings & Equipment	**6,154**	6,200	3,900
12. Information Technology	**4,680**	5,000	-
	490,703	492,600	462,800
02. Revenue - Provincial	**(9,321)**	(6,500)	(6,500)
Total: Residential Tenancies	**481,382**	486,100	456,300
2.1.04. INSURANCE AND PENSIONS			
01. Salaries	**520,011**	520,100	491,100
02. Employee Benefits	**732**	900	5,100
03. Transportation & Communication	**24,023**	24,100	30,100
04. Supplies	**6,843**	7,000	8,000
05. Professional Services	**13,901**	14,000	22,000
06. Purchased Services	**24,607**	24,700	6,000
07. Property, Furnishings & Equipment	**868**	1,000	-
12. Information Technology	**71,078**	77,240	75,000
Total: Insurance and Pensions	**662,063**	669,040	637,300
2.1.05. COMMERCIAL REGISTRATIONS			
01. Salaries	**770,959**	771,300	805,900
02. Employee Benefits	**150**	1,000	1,000
03. Transportation & Communication	**68,633**	69,200	60,000
04. Supplies	**35,975**	36,600	22,800
06. Purchased Services	**430,430**	431,600	500,000
07. Property, Furnishings & Equipment	**1,106**	1,600	5,400
12. Information Technology	**92,718**	109,960	119,000
Total: Commercial Registrations	**1,399,971**	1,421,260	1,514,100
2.1.06. SECURITIES ADMINISTRATION			
01. Salaries	**278,291**	278,300	371,200
02. Employee Benefits	**4,363**	4,500	2,000
03. Transportation & Communication	**30,259**	31,300	22,300
04. Supplies	**6,523**	6,600	6,000
05. Professional Services	**1,033**	1,100	20,000
06. Purchased Services	**10,625**	10,700	2,500
07. Property, Furnishings & Equipment	**988**	1,000	1,000
12. Information Technology	**1,337**	1,400	-
Total: Securities Administration	**333,419**	334,900	425,000
TOTAL: CONSUMER AND COMMERCIAL AFFAIRS	**3,627,034**	3,665,950	3,866,700
TOTAL: CONSUMER AND COMMERCIAL AFFAIRS	**3,627,034**	3,665,950	3,866,700

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
GOVERNMENT SERVICES			
MOTOR VEHICLE REGISTRATION			
CURRENT			
3.1.01. ADMINISTRATION			
01. Salaries	**874,098**	874,100	761,800
02. Employee Benefits	**1,854**	1,900	1,500
03. Transportation & Communication	**476,428**	477,200	422,300
04. Supplies	**185,113**	186,600	162,100
05. Professional Services	**3,407**	3,500	21,900
06. Purchased Services	**269,349**	273,200	259,000
07. Property, Furnishings & Equipment	**3,653**	3,800	-
10. Grants and Subsidies	**45,918**	52,100	52,100
Total: Administration	**1,859,820**	1,872,400	1,680,700
3.1.02. DRIVER EXAMINATIONS AND WEIGH SCALE OPERATIONS			
01. Salaries	**1,831,881**	1,831,900	1,903,600
02. Employee Benefits	**3,786**	4,000	1,500
03. Transportation & Communication	**100,878**	102,700	101,400
04. Supplies	**2,829**	3,000	14,900
06. Purchased Services	**16,627**	17,000	25,000
07. Property, Furnishings & Equipment	**31,951**	32,200	41,600
Total: Driver Examinations and Weigh Scale Operations	**1,987,952**	1,990,800	2,088,000
3.1.03. LICENCE AND REGISTRATION PROCESSING			
01. Salaries	**1,529,365**	1,529,462	1,220,300
02. Employee Benefits	**18,135**	18,200	-
03. Transportation & Communication	**7,166**	7,800	3,300
04. Supplies	**212,365**	212,400	181,400
06. Purchased Services	**6,440**	6,700	15,900
07. Property, Furnishings & Equipment	**6,223**	6,500	7,000
12. Information Technology	**1,565,993**	1,595,517	1,633,000
Total: Licence and Registration Processing	**3,345,687**	3,376,579	3,060,900
3.1.04. NATIONAL SAFETY CODE			
01. Salaries	**867,369**	867,400	921,900
02. Employee Benefits	**755**	1,500	2,000
03. Transportation & Communication	**88,358**	89,400	104,700
04. Supplies	**12,717**	13,700	12,200
06. Purchased Services	**23,682**	24,300	19,400
07. Property, Furnishings & Equipment	**105,329**	105,400	116,100
12. Information Technology	**126,176**	130,400	138,300
	1,224,386	1,232,100	1,314,600
01. Revenue - Federal	**(126,645)**	(342,300)	(342,300)
Total: National Safety Code	**1,097,741**	889,800	972,300
TOTAL: MOTOR VEHICLE REGISTRATION	**8,291,200**	8,129,579	7,801,900

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
GOVERNMENT SERVICES			
PERMITTING AND INSPECTION SERVICES			
CURRENT			
3.2.01. SUPPORT SERVICES			
01. Salaries	1,359,352	1,359,500	1,571,900
02. Employee Benefits	9,205	10,100	8,600
03. Transportation & Communication	271,999	274,100	238,600
04. Supplies	56,457	58,200	42,900
05. Professional Services	5,865	6,900	15,800
06. Purchased Services	957,278	960,100	1,057,200
07. Property, Furnishings & Equipment	193	400	29,000
12. Information Technology	352,487	353,500	418,200
	3,012,836	3,022,800	3,382,200
02. Revenue - Provincial	(238,812)	(218,000)	(218,000)
Total: Support Services	2,774,024	2,804,800	3,164,200
3.2.02. REGIONAL SERVICES			
01. Salaries	5,213,280	5,213,300	5,146,700
02. Employee Benefits	10,615	11,500	40,900
03. Transportation & Communication	689,302	689,400	664,400
04. Supplies	124,512	125,500	66,200
06. Purchased Services	98,629	100,900	60,800
07. Property, Furnishings & Equipment	17,056	17,600	55,300
	6,153,394	6,158,200	6,034,300
01. Revenue - Federal	(124,280)	(124,000)	(124,000)
02. Revenue - Provincial	(1,581,188)	(1,510,000)	(1,510,000)
Total: Regional Services	4,447,926	4,524,200	4,400,300
TOTAL: PERMITTING AND INSPECTION SERVICES	7,221,950	7,329,000	7,564,500
OTHER SERVICES			
CURRENT			
3.3.01. VITAL STATISTICS REGISTRY			
01. Salaries	476,260	476,273	372,200
02. Employee Benefits	1,720	2,300	6,000
03. Transportation & Communication	32,282	33,500	23,100
04. Supplies	9,952	10,000	10,000
05. Professional Services	2,248	2,400	4,000
06. Purchased Services	26,181	27,000	15,000
07. Property, Furnishings & Equipment	14,925	15,400	1,000
12. Information Technology	-	300	-
	563,568	567,173	431,300
01. Revenue - Federal	(6,013)	(9,200)	(9,200)
Total: Vital Statistics Registry	557,555	557,973	422,100
TOTAL: OTHER SERVICES	557,555	557,973	422,100
TOTAL: GOVERNMENT SERVICES	16,070,705	16,016,552	15,788,500

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
LANDS			
LANDS			
CURRENT			
4.1.01. CROWN LAND			
01. Salaries	2,273,836	2,293,700	2,304,200
02. Employee Benefits	12,944	14,900	7,400
03. Transportation & Communication	147,470	147,800	179,100
04. Supplies	108,754	109,750	130,500
06. Purchased Services	136,693	138,600	144,500
07. Property, Furnishings & Equipment	14,059	15,300	18,900
12. Information Technology	391,253	393,833	237,500
	3,085,009	3,113,883	3,022,100
02. Revenue - Provincial	(147,338)	(150,000)	(150,000)
Total: Crown Land	2,937,671	2,963,883	2,872,100
4.1.02. LAND MANAGEMENT			
01. Salaries	364,786	364,800	333,100
02. Employee Benefits	959	1,450	2,500
03. Transportation & Communication	6,998	7,600	14,200
04. Supplies	7,303	7,900	9,700
06. Purchased Services	7,084	7,500	26,500
07. Property, Furnishings & Equipment	744	800	-
12. Information Technology	12,024	20,900	7,500
	399,898	410,950	393,500
02. Revenue - Provincial	(430)	-	-
Total: Land Management	399,468	410,950	393,500
4.1.03. SURVEYING AND MAPPING			
01. Salaries	431,101	431,900	523,400
02. Employee Benefits	3,764	3,800	4,000
03. Transportation & Communication	53,702	53,800	53,300
04. Supplies	37,618	37,800	35,000
05. Professional Services	11,553	12,500	10,000
06. Purchased Services	93,445	95,600	117,500
07. Property, Furnishings & Equipment	4,423	4,700	2,000
10. Grants and Subsidies	1,904	2,000	2,000
12. Information Technology	22,235	31,300	16,000
	659,745	673,400	763,200
02. Revenue - Provincial	(34,578)	(90,000)	(90,000)
Total: Surveying and Mapping	625,167	583,400	673,200
4.1.04. GEOMATICS AGREEMENTS			
01. Salaries	150,764	150,800	-
05. Professional Services	134,765	136,000	-
06. Purchased Services	81,140	81,200	370,000
12. Information Technology	1,700	2,000	-
	368,369	370,000	370,000
01. Revenue - Federal	(150,549)	(210,000)	(210,000)
02. Revenue - Provincial	(13,527)	(30,000)	(30,000)
Total: Geomatics Agreements	204,293	130,000	130,000

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
LANDS			
LANDS			
CAPITAL			
4.1.05. LAND DEVELOPMENT			
01. Salaries	**121,896**	121,900	115,900
03. Transportation & Communication	**17,477**	18,800	15,000
04. Supplies	**4,018**	4,100	2,000
05. Professional Services	**29,606**	30,600	53,500
06. Purchased Services	**15,827**	17,500	87,700
07. Property, Furnishings & Equipment	**14,138**	14,200	-
	202,962	207,100	274,100
02. Revenue - Provincial	**(1,315,682)**	(1,250,000)	(1,250,000)
Total: Land Development	**(1,112,720)**	(1,042,900)	(975,900)
TOTAL: LANDS	**3,053,879**	3,045,333	3,092,900
TOTAL: LANDS	**3,053,879**	3,045,333	3,092,900
TOTAL: DEPARTMENT	**23,945,203**	23,944,435	23,820,900

DEPARTMENT OF GOVERNMENT SERVICES AND LANDS (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	23,820,900
Add (subtract) transfers of estimates	123,535
Addback revenue estimates net of transfers	3,940,000
Original estimates of expenditure	27,884,435
Supplementary supply	-
Total appropriation	27,884,435
Total net expenditure	23,945,203
Add revenue less transfers	3,748,363
Total gross expenditure (budgetary, non-statutory)	27,693,566
Unexpended balance of appropriation	190,869

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	27,490,604	2,432,681	25,057,923
Capital Account	202,962	1,315,682	(1,112,720)
Totals	27,693,566	3,748,363	23,945,203

BARBARA WAKEHAM
Deputy Minister
Government Services and Lands

DEPARTMENT OF LABRADOR AND ABORIGINAL AFFAIRS

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**298,485**	300,700	265,700
03. Transportation & Communication	**126,165**	126,700	90,000
04. Supplies	**2,444**	3,000	7,500
06. Purchased Services	**19,291**	19,300	9,500
Total: Minister's Office	**446,385**	449,700	372,700
TOTAL: MINISTER'S OFFICE	**446,385**	449,700	372,700
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**389,627**	391,000	387,500
02. Employee Benefits	**2,057**	2,500	500
03. Transportation & Communication	**72,106**	100,000	100,000
04. Supplies	**6,164**	7,500	2,500
05. Professional Services	**1,680**	17,000	20,000
06. Purchased Services	**9,729**	15,000	15,000
07. Property, Furnishings & Equipment	**1,843**	3,000	3,000
Total: Executive Support	**483,206**	536,000	528,500
TOTAL: GENERAL ADMINISTRATION	**483,206**	536,000	528,500
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**929,591**	985,700	901,200
LABRADOR AND ABORIGINAL AFFAIRS			
LABRADOR AND ABORIGINAL AFFAIRS			
CURRENT			
2.1.01. ABORIGINAL AFFAIRS			
01. Salaries	**692,208**	696,400	651,400
02. Employee Benefits	**1,580**	2,000	1,000
03. Transportation & Communication	**257,588**	293,800	330,800
04. Supplies	**13,252**	13,300	8,300
05. Professional Services	**63,251**	155,300	193,800
06. Purchased Services	**39,865**	173,300	213,800
10. Grants and Subsidies	**68,607**	111,000	150,000
Total: Aboriginal Affairs	**1,136,351**	1,445,100	1,549,100

DEPARTMENT OF LABRADOR AND ABORIGINAL AFFAIRS (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
LABRADOR AND ABORIGINAL AFFAIRS			
LABRADOR AND ABORIGINAL AFFAIRS			
CURRENT			
2.1.02. LABRADOR AFFAIRS			
01. Salaries	**322,703**	326,700	375,200
02. Employee Benefits	**3,094**	3,500	3,500
03. Transportation & Communication	**105,497**	109,500	76,500
04. Supplies	**16,309**	17,000	5,000
05. Professional Services	**24,702**	30,000	20,000
06. Purchased Services	**117,229**	121,000	120,000
07. Property, Furnishings & Equipment	**12,728**	15,000	10,000
10. Grants and Subsidies	**68,543**	69,000	30,000
Total: Labrador Affairs	**670,805**	691,700	640,200
2.1.03. INUIT AGREEMENT			
01. Salaries	**31,693**	33,600	33,600
02. Employee Benefits	**1,000**	1,000	1,000
03. Transportation & Communication	**56,386**	89,900	130,400
04. Supplies	**2,689**	8,000	8,000
05. Professional Services	**8,814**	10,000	8,000
06. Purchased Services	**6,124**	7,700	3,500
07. Property, Furnishings & Equipment	**496**	10,500	5,700
10. Grants and Subsidies	**4,336,435**	4,377,900	10,500
12. Information Technology	**1,940**	10,000	4,377,900
	4,445,577	4,548,600	4,580,600
01. Revenue - Federal	**(4,276,436)**	(4,377,900)	(4,377,900)
Total: Inuit Agreement	**169,141**	170,700	202,700
TOTAL: LABRADOR AND ABORIGINAL AFFAIRS	**1,976,297**	2,307,500	2,392,000
TOTAL: LABRADOR AND ABORIGINAL AFFAIRS	**1,976,297**	2,307,500	2,392,000
TOTAL: DEPARTMENT	**2,905,888**	3,293,200	3,293,200

DEPARTMENT OF LABRADOR AND ABORIGINAL AFFAIRS (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	3,293,200
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	4,377,900
Original estimates of expenditure	7,671,100
Supplementary supply	-
Total appropriation	7,671,100
Total net expenditure	2,905,888
Add revenue less transfers	4,276,436
Total gross expenditure (budgetary, non-statutory)	7,182,324
Unexpended balance of appropriation	488,776

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	7,182,324	4,276,436	2,905,888

STERLING PEYTON
Deputy Minister
Labrador and Aboriginal Affairs

LEGISLATURE

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
HOUSE OF ASSEMBLY			
HOUSE OF ASSEMBLY			
CURRENT			
1.1.01. ADMINISTRATIVE SUPPORT			
01. Salaries	**445,831**	445,900	603,200
02. Employee Benefits	**400**	400	6,000
03. Transportation & Communication	**63,670**	63,700	90,000
04. Supplies	**101,734**	102,400	80,000
05. Professional Services	**91,111**	120,000	160,000
06. Purchased Services	**497,069**	520,600	300,000
07. Property, Furnishings & Equipment	**57,963**	59,000	60,000
Total: Administrative Support	**1,257,778**	1,312,000	1,299,200
1.1.02. HOUSE OPERATIONS			
01. Salaries	**2,293,608**	2,294,800	2,294,800
02. Employee Benefits	**1,200**	1,200	3,000
03. Transportation & Communication	**264,507**	265,000	340,000
04. Supplies	**19,962**	20,000	20,000
06. Purchased Services	**106,323**	106,800	75,000
09. Allowances and Assistance	**5,326,909**	5,327,000	4,936,600
10. Grants and Subsidies	**69,770**	70,000	149,800
Total: House Operations	**8,082,279**	8,084,800	7,819,200
1.1.03. STANDING AND SELECT COMMITTEES			
02. Employee Benefits	-	-	2,500
03. Transportation & Communication	**33,632**	34,000	20,000
05. Professional Services	-	-	5,000
06. Purchased Services	**89,048**	89,100	95,000
09. Allowances and Assistance	-	-	10,000
	122,680	123,100	132,500
02. Revenue - Provincial	**(42,375)**	-	-
Total: Standing and Select Committees	**80,305**	123,100	132,500
1.1.04. HANSARD			
01. Salaries	**286,196**	286,200	295,800
03. Transportation & Communication	**2,966**	3,000	4,000
04. Supplies	**3,800**	4,000	3,000
06. Purchased Services	**16,950**	18,000	15,000
Total: Hansard	**309,912**	311,200	317,800

LEGISLATURE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
HOUSE OF ASSEMBLY			
HOUSE OF ASSEMBLY			
CURRENT			
1.1.05. LEGISLATIVE LIBRARY			
01. Salaries	174,956	175,000	207,700
02. Employee Benefits	-	-	3,000
03. Transportation & Communication	3,719	4,000	9,000
04. Supplies	26,608	28,000	30,000
06. Purchased Services	4,229	5,000	5,000
07. Property, Furnishings & Equipment	1,260	1,300	2,500
Total: Legislative Library	210,772	213,300	257,200
TOTAL: HOUSE OF ASSEMBLY	9,941,046	10,044,400	9,825,900
TOTAL: HOUSE OF ASSEMBLY	9,941,046	10,044,400	9,825,900
OFFICE OF THE AUDITOR GENERAL			
OFFICE OF THE AUDITOR GENERAL			
CURRENT			
2.1.01. EXECUTIVE SUPPORT			
01. Salaries	120,618	120,700	127,600
01. Salaries (Statutory)	90,457	115,900	115,900
02. Employee Benefits	1,202	1,300	4,800
03. Transportation & Communication	10,626	17,000	17,000
05. Professional Services	5,043	12,000	14,500
06. Purchased Services	439	700	700
Total: Executive Support	228,385	267,600	280,500
2.1.02. ADMINISTRATIVE SUPPORT			
01. Salaries	202,561	202,700	202,500
02. Employee Benefits	643	700	3,400
03. Transportation & Communication	25,345	28,200	28,200
04. Supplies	11,239	12,200	15,100
06. Purchased Services	153,914	154,200	151,300
07. Property, Furnishings & Equipment	2,754	3,000	3,000
10. Grants and Subsidies	9,100	9,100	8,500
Total: Administrative Support	405,556	410,100	412,000

LEGISLATURE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
OFFICE OF THE AUDITOR GENERAL			
OFFICE OF THE AUDITOR GENERAL			
CURRENT			
2.1.03. AUDIT OPERATIONS			
01. Salaries	**1,463,547**	1,467,700	1,628,400
02. Employee Benefits	**5,011**	7,700	10,000
03. Transportation & Communication	**54,637**	79,500	79,500
05. Professional Services	**2,605**	4,000	15,000
12. Information Technology	**77,251**	103,600	103,600
	1,603,051	1,662,500	1,836,500
02. Revenue - Provincial	**(212,625)**	(146,200)	(146,200)
Total: Audit Operations	**1,390,426**	1,516,300	1,690,300
TOTAL: OFFICE OF THE AUDITOR GENERAL	**2,024,367**	2,194,000	2,382,800
TOTAL: OFFICE OF THE AUDITOR GENERAL	**2,024,367**	2,194,000	2,382,800
OFFICE OF THE CHIEF ELECTORAL OFFICER			
OFFICE OF THE CHIEF ELECTORAL OFFICER			
CURRENT			
3.1.01. OFFICE OF THE CHIEF ELECTORAL OFFICER			
01. Salaries	**535,736**	535,800	396,000
02. Employee Benefits	**1,470**	1,700	1,700
03. Transportation & Communication	**72,927**	75,200	44,500
04. Supplies	**17,544**	18,100	7,100
05. Professional Services	**43,984**	45,000	45,000
06. Purchased Services	**183,937**	189,000	153,000
07. Property, Furnishings & Equipment	**1,114**	1,500	1,500
10. Grants and Subsidies	**18,096**	28,000	28,000
	874,808	894,300	676,800
02. Revenue - Provincial	**(110,206)**	-	-
Total: Office of the Chief Electoral Officer	**764,602**	894,300	676,800
TOTAL: OFFICE OF THE CHIEF ELECTORAL OFFICER	**764,602**	894,300	676,800
TOTAL: OFFICE OF THE CHIEF ELECTORAL OFFICER	**764,602**	894,300	676,800

LEGISLATURE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
OFFICE OF THE CITIZENS' REPRESENTATIVE			
CITIZENS' REPRESENTATIVE			
CURRENT			
4.1.01. OFFICE OF THE CITIZENS' REPRESENTATIVE			
01. Salaries	**222,439**	222,450	218,000
02. Employee Benefits	-	100	23,500
03. Transportation & Communication	**29,319**	30,050	60,000
04. Supplies	**18,879**	19,600	20,000
06. Purchased Services	**37,974**	38,000	63,500
07. Property, Furnishings & Equipment	-	-	20,000
Total: Office of the Citizens' Representative	**308,611**	310,200	405,000
TOTAL: CITIZENS' REPRESENTATIVE	**308,611**	310,200	405,000
TOTAL: OFFICE OF THE CITIZENS' REPRESENTATIVE	**308,611**	310,200	405,000
OFFICE OF THE CHILD AND YOUTH ADVOCATE			
CHILD AND YOUTH ADVOCATE			
CURRENT			
5.1.01. OFFICE OF THE CHILD AND YOUTH ADVOCATE			
01. Salaries	**167,744**	167,800	267,700
03. Transportation & Communication	**22,052**	22,500	65,000
04. Supplies	**36,619**	37,000	15,000
05. Professional Services	**12,880**	13,000	45,000
06. Purchased Services	**34,990**	35,000	35,000
07. Property, Furnishings & Equipment	**34,909**	35,000	35,000
Total: Office of the Child and Youth Advocate	**309,194**	310,300	462,700
TOTAL: CHILD AND YOUTH ADVOCATE	**309,194**	310,300	462,700
TOTAL: OFFICE OF THE CHILD AND YOUTH ADVOCATE	**309,194**	310,300	462,700
TOTAL: LEGISLATURE	**13,347,820**	13,753,200	13,753,200

LEGISLATURE (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	13,753,200
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers and statutory payments	30,300
Original estimates of expenditure	13,783,500
Supplementary supply	-
Total appropriation	13,783,500
Total net expenditure	13,347,820
Add revenue less transfers and statutory payments	274,749
Total gross expenditure (budgetary, non-statutory)	13,622,569
Unexpended balance of appropriation	160,931

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	13,713,026	365,206	13,347,820

JOHN L. NOSEWORTHY, C.A. Auditor General	WAYNE GREEN Chief Electoral Officer	A. JOHN NOEL Clerk of the House of Assembly
FRASER MARCH Citizens' Representative	LLOYD L.W. WICKS Child and Youth Advocate	

PUBLIC SERVICE COMMISSION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
SERVICES TO GOVERNMENT AND AGENCIES			
CURRENT			
1.1.01. SERVICES TO GOVERNMENT AND AGENCIES			
01. Salaries	**1,689,096**	1,958,000	1,958,000
02. Employee Benefits	**10,239**	25,800	25,800
03. Transportation & Communication	**84,077**	109,500	119,500
04. Supplies	**30,557**	32,200	32,200
05. Professional Services	**112,867**	148,000	149,000
06. Purchased Services	**154,015**	155,800	145,800
07. Property, Furnishings & Equipment	**10,440**	10,700	9,700
09. Allowances and Assistance	**41,125**	171,800	171,800
Total: Services to Government and Agencies	**2,132,416**	2,611,800	2,611,800
TOTAL: SERVICES TO GOVERNMENT AND AGENCIES	**2,132,416**	2,611,800	2,611,800
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**2,132,416**	2,611,800	2,611,800
TOTAL: PUBLIC SERVICE COMMISSION	**2,132,416**	2,611,800	2,611,800

PUBLIC SERVICE COMMISSION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	2,611,800
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	-
Original estimates of expenditure	2,611,800
Supplementary supply	-
Total appropriation	2,611,800
Total net expenditure	2,132,416
Add revenue less transfers	-
Total gross expenditure (budgetary, non-statutory)	2,132,416
Unexpended balance of appropriation	479,384

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	2,132,416	-	2,132,416

ALPHONSUS E. FAOUR
Chairperson and Chief Executive Officer
Public Service Commission

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**223,982**	224,000	216,500
03. Transportation & Communication	**55,626**	55,950	41,700
04. Supplies	**578**	750	3,100
06. Purchased Services	**7,204**	7,300	3,700
Total: Minister's Office	**287,390**	288,000	265,000
TOTAL: MINISTER'S OFFICE	**287,390**	288,000	265,000
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**507,927**	508,000	476,100
02. Employee Benefits	**2,390**	3,000	3,000
03. Transportation & Communication	**36,720**	38,500	55,000
04. Supplies	**1,015**	2,000	2,000
06. Purchased Services	**340**	1,000	2,500
Total: Executive Support	**548,392**	552,500	538,600
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**2,184,225**	2,184,300	2,273,000
02. Employee Benefits	**1,763,985**	1,764,925	1,501,500
03. Transportation & Communication	**358,062**	364,600	383,600
04. Supplies	**102,985**	108,175	181,900
05. Professional Services	**31,473**	32,000	41,000
06. Purchased Services	**158,844**	168,200	227,800
07. Property, Furnishings & Equipment	**8,828**	9,500	14,500
12. Information Technology	**841,669**	861,400	721,600
Total: Administrative Support	**5,450,071**	5,493,100	5,344,900
1.2.03. POLICY DEVELOPMENT AND PLANNING			
01. Salaries	**319,027**	319,100	316,200
02. Employee Benefits	**7,976**	8,500	6,000
03. Transportation & Communication	**32,438**	32,900	45,400
04. Supplies	**1,787**	2,100	4,500
05. Professional Services	-	-	17,500
06. Purchased Services	**337**	500	-
10. Grants and Subsidies	**159,022**	161,000	149,000
Total: Policy Development and Planning	**520,587**	524,100	538,600
TOTAL: GENERAL ADMINISTRATION	**6,519,050**	6,569,700	6,422,100
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**6,806,440**	6,857,700	6,687,100

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
MAINTENANCE OF ROADS AND BUILDINGS			
ROAD MAINTENANCE			
CURRENT			
2.1.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	6,236,721	6,236,800	5,995,800
02. Employee Benefits	-	300	300
03. Transportation & Communication	782,939	858,600	904,900
04. Supplies	150,831	182,000	192,900
06. Purchased Services	7,135	8,700	9,200
07. Property, Furnishings & Equipment	17,832	31,400	5,000
10. Grants and Subsidies	342,772	360,000	300,000
Total: Administration and Support Services	7,538,230	7,677,800	7,408,100
2.1.02. SIGN SHOP			
01. Salaries	239,007	256,500	256,500
03. Transportation & Communication	420	500	500
04. Supplies	273,667	301,300	301,300
07. Property, Furnishings & Equipment	5,318	7,000	7,000
	518,412	565,300	565,300
02. Revenue - Provincial	(285,333)	(475,000)	(475,000)
Total: Sign Shop	233,079	90,300	90,300
2.1.03. MAINTENANCE AND REPAIRS			
01. Salaries	9,646,128	9,646,300	8,132,400
03. Transportation & Communication	124,304	133,100	146,100
04. Supplies	1,639,706	1,694,800	2,224,200
06. Purchased Services	1,423,086	1,425,600	1,250,500
07. Property, Furnishings & Equipment	8,814	11,300	8,300
09. Allowances and Assistance	47,881	136,800	150,000
	12,889,919	13,047,900	11,911,500
02. Revenue - Provincial	(119,372)	(125,000)	(125,000)
Total: Maintenance and Repairs	12,770,547	12,922,900	11,786,500
2.1.04. SNOW AND ICE CONTROL			
01. Salaries	10,672,515	10,672,800	9,817,400
03. Transportation & Communication	127,752	136,100	82,300
04. Supplies	13,402,822	13,406,400	11,728,800
06. Purchased Services	4,481,600	4,481,600	5,309,700
	28,684,689	28,696,900	26,938,200
02. Revenue - Provincial	(2,052,275)	(1,990,000)	(1,990,000)
Total: Snow and Ice Control	26,632,414	26,706,900	24,948,200
TOTAL: ROAD MAINTENANCE	47,174,270	47,397,900	44,233,100

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
MAINTENANCE OF ROADS AND BUILDINGS			
BUILDING MAINTENANCE, OPERATIONS AND ACCOMMODATIONS			
CURRENT			
2.2.01. ADMINISTRATION			
01. Salaries	**3,702,700**	3,702,700	3,608,400
03. Transportation & Communication	**386,616**	434,350	412,600
04. Supplies	**50,624**	51,550	44,800
06. Purchased Services	**39,574**	42,900	41,000
07. Property, Furnishings & Equipment	**8,465**	23,000	10,800
09. Allowances and Assistance	**183**	200	-
Total: Administration	**4,188,162**	4,254,700	4,117,600
2.2.02. TECHNICAL SUPPORT SERVICES			
01. Salaries	**382,174**	382,800	467,200
03. Transportation & Communication	**21,342**	22,100	32,100
04. Supplies	**7,855**	8,150	36,600
06. Purchased Services	**531,448**	531,800	544,300
07. Property, Furnishings & Equipment	**-**	300	800
Total: Technical Support Services	**942,819**	945,150	1,081,000
2.2.03. BUILDING UTILITIES AND MAINTENANCE			
01. Salaries	**6,060,120**	6,060,300	6,610,600
03. Transportation & Communication	**70,090**	82,200	66,200
06. Purchased Services	**21,258,560**	21,500,500	20,094,800
	27,388,770	27,643,000	26,771,600
02. Revenue - Provincial	**(1,900,760)**	(1,300,000)	(1,300,000)
Total: Building Utilities and Maintenance	**25,488,010**	26,343,000	25,471,600
2.2.04. RENTALS			
03. Transportation & Communication	**41,661**	42,000	48,000
06. Purchased Services	**163,816**	166,100	167,600
Total: Rentals	**205,477**	208,100	215,600
CAPITAL			
2.2.05. SALT STORAGE SHEDS			
06. Purchased Services	**284,050**	300,000	300,000
Total: Salt Storage Sheds	**284,050**	300,000	300,000

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
MAINTENANCE OF ROADS AND BUILDINGS			
BUILDING MAINTENANCE, OPERATIONS AND ACCOMMODATIONS			
CAPITAL			
2.2.06. ALTERATIONS - LEASED ACCOMMODATIONS			
05. Professional Services	**1,750**	7,229	15,000
06. Purchased Services	**52,845**	67,771	60,000
Total: Alterations - Leased Accommodations	**54,595**	75,000	75,000
TOTAL: BUILDING MAINTENANCE, OPERATIONS AND ACCOMMODATIONS	**31,163,113**	32,125,950	31,260,800
EQUIPMENT MAINTENANCE			
CURRENT			
2.3.01. ADMINISTRATION			
01. Salaries	**1,178,352**	1,178,500	1,039,000
03. Transportation & Communication	**19,406**	22,500	17,000
06. Purchased Services	**684,531**	696,500	863,500
Total: Administration	**1,882,289**	1,897,500	1,919,500
2.3.02. MAINTENANCE OF EQUIPMENT			
01. Salaries	**7,148,961**	7,149,300	6,999,200
03. Transportation & Communication	**90,687**	113,460	80,100
04. Supplies	**10,018,191**	10,307,740	7,787,700
06. Purchased Services	**694,149**	709,900	1,035,700
	17,951,988	18,280,400	15,902,700
02. Revenue - Provincial	**(43,732)**	(350,000)	(350,000)
Total: Maintenance of Equipment	**17,908,256**	17,930,400	15,552,700
CAPITAL			
2.3.03. HEAVY EQUIPMENT			
07. Property, Furnishings & Equipment	**3,481,522**	3,500,000	3,500,000
02. Revenue - Provincial	**(48,642)**	(125,000)	(125,000)
Total: Heavy Equipment	**3,432,880**	3,375,000	3,375,000
TOTAL: EQUIPMENT MAINTENANCE	**23,223,425**	23,202,900	20,847,200
TOTAL: MAINTENANCE OF ROADS AND BUILDINGS	**101,560,808**	102,726,750	96,341,100

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
CONSTRUCTION OF ROADS AND BUILDINGS			
ADMINISTRATION AND SUPPORT			
CURRENT			
3.1.01. ADMINISTRATIVE SUPPORT AND DESIGN			
01. Salaries	1,634,606	1,634,800	1,846,600
02. Employee Benefits	1,500	1,500	-
03. Transportation & Communication	65,856	66,850	88,600
04. Supplies	99,157	102,200	120,100
06. Purchased Services	36,546	37,800	39,800
07. Property, Furnishings & Equipment	18,309	18,400	25,900
10. Grants and Subsidies	3,500	3,500	3,500
Total: Administrative Support and Design	1,859,474	1,865,050	2,124,500
3.1.02. PROJECT MANAGEMENT AND DESIGN			
01. Salaries	660,012	660,100	763,100
03. Transportation & Communication	22,952	28,500	59,500
04. Supplies	7,353	8,600	14,500
06. Purchased Services	1,893	4,800	7,300
07. Property, Furnishings & Equipment	377	800	4,000
Total: Project Management and Design	692,587	702,800	848,400
TOTAL: ADMINISTRATION AND SUPPORT	2,552,061	2,567,850	2,972,900
ROAD CONSTRUCTION			
CAPITAL			
3.2.01. ADMINISTRATIVE SUPPORT			
01. Salaries	6,398,539	7,662,600	7,662,600
03. Transportation & Communication	5,992	10,000	10,000
04. Supplies	26,642	26,900	26,900
	6,431,173	7,699,500	7,699,500
48. Recharged to Capital Projects	(5,483,556)	(7,250,000)	(7,250,000)
Total: Administrative Support	947,617	449,500	449,500
3.2.02. PRE-ENGINEERING			
03. Transportation & Communication	11,914	75,000	75,000
04. Supplies	10,556	25,000	25,000
05. Professional Services	35,618	40,000	35,000
06. Purchased Services	11,034	60,000	65,000
	69,122	200,000	200,000
19. Voted in Other Divisions	252,176	450,000	450,000
Total: Pre-Engineering	321,298	650,000	650,000

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
CONSTRUCTION OF ROADS AND BUILDINGS			
ROAD CONSTRUCTION			
CAPITAL			
3.2.03. IMPROVEMENT AND CONSTRUCTION - PROVINCIAL ROADS			
01. Salaries	-	30,000	30,000
03. Transportation & Communication	**316,784**	326,000	175,000
04. Supplies	**278,073**	280,000	115,000
05. Professional Services	**27,283**	37,000	5,000
06. Purchased Services	**22,555,734**	23,391,000	22,055,000
10. Grants and Subsidies	**200,000**	300,000	300,000
	23,377,874	24,364,000	22,680,000
19. Voted in Other Divisions	**1,489,721**	1,920,000	1,920,000
	24,867,595	26,284,000	24,600,000
02. Revenue - Provincial	**(1,863,522)**	(2,600,000)	(2,600,000)
Total: Improvement and Construction - Provincial Roads	**23,004,073**	23,684,000	22,000,000
3.2.04. HIGHWAYS - TRANSPORTATION INITIATIVE			
03. Transportation & Communication	**159,572**	350,000	350,000
04. Supplies	**205,265**	300,000	300,000
05. Professional Services	**91,695**	100,000	50,000
06. Purchased Services	**15,865,375**	17,154,500	20,650,000
07. Property, Furnishings & Equipment	**16,765**	50,000	50,000
	16,338,672	17,954,500	21,400,000
19. Voted in Other Divisions	**1,430,599**	2,000,000	2,000,000
	17,769,271	19,954,500	23,400,000
01. Revenue - Federal	**(17,101,361)**	(23,400,000)	(23,400,000)
Total: Highways - Transportation Initiative	**667,910**	(3,445,500)	-
3.2.05. REGIONAL ROADS - TRANSPORTATION INITIATIVE			
03. Transportation & Communication	**288,117**	295,000	75,000
04. Supplies	**63,200**	100,000	100,000
05. Professional Services	**9,783**	20,000	20,000
06. Purchased Services	**8,940,634**	9,805,000	10,005,000
07. Property, Furnishings & Equipment	**1,230**	80,000	100,000
	9,302,964	10,300,000	10,300,000
19. Voted in Other Divisions	**1,073,028**	1,000,000	1,000,000
	10,375,992	11,300,000	11,300,000
01. Revenue - Federal	**(9,829,172)**	(11,300,000)	(11,300,000)
Total: Regional Roads - Transportation Initiative	**546,820**	-	-

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
CONSTRUCTION OF ROADS AND BUILDINGS			
ROAD CONSTRUCTION			
CAPITAL			
3.2.06. TRANS LABRADOR HIGHWAY			
03. Transportation & Communication	1,045,398	1,055,000	550,000
04. Supplies	173,780	200,000	200,000
05. Professional Services	775,359	785,000	900,000
06. Purchased Services	14,964,160	15,165,000	17,425,000
07. Property, Furnishings & Equipment	6,252	25,000	25,000
	16,964,949	17,230,000	19,100,000
19. Voted in Other Divisions	1,167,891	1,700,000	1,700,000
	18,132,840	18,930,000	20,800,000
02. Revenue - Provincial	(18,257,151)	(20,800,000)	(20,800,000)
Total: Trans Labrador Highway	(124,311)	(1,870,000)	-
3.2.07. STRATEGIC HIGHWAY INFRASTRUCTURE PROGRAM			
03. Transportation & Communication	-	30,000	30,000
04. Supplies	-	10,000	10,000
05. Professional Services	2,500	10,000	10,000
06. Purchased Services	9,000	1,106,000	2,050,000
	11,500	1,156,000	2,100,000
01. Revenue - Federal	-	(1,050,000)	(1,050,000)
Total: Strategic Highway Infrastructure Program	11,500	106,000	1,050,000
3.2.08. LAND ACQUISITION			
07. Property, Furnishings & Equipment	791,785	800,000	2,000,000
Total: Land Acquisition	791,785	800,000	2,000,000
TOTAL: ROAD CONSTRUCTION	26,166,692	20,374,000	26,149,500
BUILDING CONSTRUCTION			
CAPITAL			
3.3.01. ALTERATIONS AND IMPROVEMENTS TO EXISTING FACILITIES			
01. Salaries	152,730	153,284	70,000
03. Transportation & Communication	36,486	40,201	-
05. Professional Services	663,695	714,231	300,000
06. Purchased Services	3,610,668	3,652,284	5,830,000
10. Grants and Subsidies	150,000	150,000	150,000
	4,613,579	4,710,000	6,350,000
02. Revenue - Provincial	(151,894)	(75,000)	(75,000)
Total: Alterations and Improvements to Existing Facilities	4,461,685	4,635,000	6,275,000

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
CONSTRUCTION OF ROADS AND BUILDINGS			
BUILDING CONSTRUCTION			
CAPITAL			
3.3.02. DEVELOPMENT OF NEW FACILITIES			
01. Salaries	4,087	17,459	-
03. Transportation & Communication	-	758	-
05. Professional Services	188,552	210,131	150,000
06. Purchased Services	1,140,458	1,141,652	1,130,000
	1,333,097	1,370,000	1,280,000
02. Revenue - Provincial	(4,179)	-	-
Total: Development of New Facilities	1,328,918	1,370,000	1,280,000
3.3.03. ADVANCED PLANNING - STUDIES			
05. Professional Services	-	-	100,000
Total: Advanced Planning - Studies	-	-	100,000
3.3.04. REALTY SERVICES			
05. Professional Services	36,466	39,039	15,000
07. Property, Furnishings & Equipment	37	961	25,000
Total: Realty Services	36,503	40,000	40,000
TOTAL: BUILDING CONSTRUCTION	5,827,106	6,045,000	7,695,000
TOTAL: CONSTRUCTION OF ROADS AND BUILDINGS	34,545,859	28,986,850	36,817,400
TRANSPORTATION SERVICES			
AIR SUPPORT			
CURRENT			
4.1.01. AIR SUBSIDIES			
10. Grants and Subsidies	419,114	430,000	420,000
Total: Air Subsidies	419,114	430,000	420,000
4.1.02. AIRSTRIP MAINTENANCE			
01. Salaries	511,053	511,100	489,400
03. Transportation & Communication	38,079	39,000	38,500
04. Supplies	212,149	224,100	202,000
06. Purchased Services	121,899	122,500	135,000
Total: Airstrip Maintenance	883,180	896,700	864,900

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
TRANSPORTATION SERVICES			
AIR SUPPORT			
CAPITAL			
4.1.03. AIRSTRIPS			
03. Transportation & Communication	**8**	6,000	8,000
06. Purchased Services	**584,544**	612,000	460,000
07. Property, Furnishings & Equipment	**-**	2,000	2,000
	584,552	620,000	470,000
19. Voted in Other Divisions	**-**	30,000	30,000
	584,552	650,000	500,000
01. Revenue - Federal	**(587,516)**	(500,000)	(500,000)
Total: Airstrips	**(2,964)**	150,000	-
TOTAL: AIR SUPPORT	**1,299,330**	1,476,700	1,284,900
MARINE OPERATIONS			
CURRENT			
4.2.01. ADMINISTRATION			
01. Salaries	**522,557**	522,600	427,100
02. Employee Benefits	**500**	500	-
03. Transportation & Communication	**64,363**	70,400	31,100
04. Supplies	**3,450**	3,600	1,100
05. Professional Services	**2,248**	2,700	8,000
06. Purchased Services	**6,507**	7,300	1,800
Total: Administration	**599,625**	607,100	469,100
4.2.02. FERRY OPERATIONS			
01. Salaries	**9,262,837**	9,263,600	8,343,400
03. Transportation & Communication	**188,231**	209,100	133,000
04. Supplies	**4,229,432**	4,314,200	3,013,200
06. Purchased Services	**5,762,335**	5,861,500	6,074,800
07. Property, Furnishings & Equipment	**3,590**	4,000	-
09. Allowances and Assistance	**4,858**	5,000	-
11. Debt Expenses	**581,105**	581,200	581,200
	20,032,388	20,238,600	18,145,600
02. Revenue - Provincial	**(2,944,018)**	(2,188,000)	(2,188,000)
Total: Ferry Operations	**17,088,370**	18,050,600	15,957,600
4.2.03. COASTAL LABRADOR FERRY OPERATIONS			
01. Salaries	**46,120**	46,500	46,500
03. Transportation & Communication	**836,138**	836,500	945,000
04. Supplies	**3,499,248**	3,499,500	3,679,500
06. Purchased Services	**15,461,800**	15,629,500	13,866,000
	19,843,306	20,012,000	18,537,000
02. Revenue - Provincial	**(19,758,421)**	(18,537,000)	(18,537,000)
Total: Coastal Labrador Ferry Operations	**84,885**	1,475,000	-

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
TRANSPORTATION SERVICES			
MARINE OPERATIONS			
CAPITAL			
4.2.04. FERRY TERMINALS			
03. Transportation & Communication	27,644	30,000	25,000
04. Supplies	1,686	5,000	5,000
05. Professional Services	23,376	49,500	-
06. Purchased Services	2,160,791	2,675,500	3,845,000
	2,213,497	2,760,000	3,875,000
19. Voted in Other Divisions	70,141	150,000	150,000
	2,283,638	2,910,000	4,025,000
02. Revenue - Provincial	(796,776)	(2,200,000)	(2,200,000)
Total: Ferry Terminals	1,486,862	710,000	1,825,000
4.2.05. FERRY VESSELS			
01. Salaries	3,816	52,000	-
03. Transportation & Communication	5,438	5,600	15,000
05. Professional Services	4,128	5,000	40,000
06. Purchased Services	2,112,335	3,207,400	2,845,000
11. Debt Expenses	1,191,016	1,191,100	1,191,100
Total: Ferry Vessels	3,316,733	4,461,100	4,091,100
TOTAL: MARINE OPERATIONS	22,576,475	25,303,800	22,342,800
AIR SERVICES			
CURRENT			
4.3.01. ADMINISTRATION AND HANGAR FACILITIES			
01. Salaries	828,057	828,200	677,900
03. Transportation & Communication	90,288	90,500	51,900
04. Supplies	47,594	48,000	40,600
06. Purchased Services	15,808	16,200	12,900
Total: Administration and Hangar Facilities	981,747	982,900	783,300
4.3.02. GOVERNMENT-OPERATED AIRCRAFT			
01. Salaries	2,429,638	2,429,800	2,295,800
03. Transportation & Communication	1,306,478	1,308,000	1,208,000
04. Supplies	1,490,869	1,539,600	1,052,300
05. Professional Services	10,200	10,400	10,000
06. Purchased Services	1,316,962	1,317,600	1,677,800
07. Property, Furnishings & Equipment	-	700	700
10. Grants and Subsidies	2,867,600	2,867,600	2,867,600
	9,421,747	9,473,700	9,112,200
01. Revenue - Federal	(150,000)	(150,000)	(150,000)
02. Revenue - Provincial	(566,960)	(150,000)	(150,000)
Total: Government-Operated Aircraft	8,704,787	9,173,700	8,812,200
TOTAL: AIR SERVICES	9,686,534	10,156,600	9,595,500
TOTAL: TRANSPORTATION SERVICES	33,562,339	36,937,100	33,223,200

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
SUPPORT SERVICES TO GOVERNMENT AND AGENCIES			
GOVERNMENT SERVICES			
CURRENT			
5.1.01. GOVERNMENT PURCHASING AGENCY			
01. Salaries	**1,404,554**	1,404,600	1,240,800
02. Employee Benefits	**235**	300	-
03. Transportation & Communication	**58,381**	59,100	62,500
04. Supplies	**30,715**	32,100	25,500
05. Professional Services	**17,021**	18,000	25,000
06. Purchased Services	**125,182**	128,800	105,800
07. Property, Furnishings & Equipment	**795**	1,200	1,700
	1,636,883	1,644,100	1,461,300
02. Revenue - Provincial	**(269,091)**	(258,000)	(258,000)
Total: Government Purchasing Agency	**1,367,792**	1,386,100	1,203,300
5.1.02. QUEEN'S PRINTER			
01. Salaries	**85,575**	88,200	76,200
03. Transportation & Communication	**1,615**	2,900	2,900
04. Supplies	**1,320**	2,000	2,000
06. Purchased Services	**129,828**	150,500	150,500
	218,338	243,600	231,600
02. Revenue - Provincial	**(237,281)**	(325,000)	(325,000)
Total: Queen's Printer	**(18,943)**	(81,400)	(93,400)
5.1.03. PRINTING AND MICROGRAPHIC SERVICES			
01. Salaries	**586,345**	603,100	755,100
02. Employee Benefits	**300**	300	-
03. Transportation & Communication	**10,376**	14,400	14,400
04. Supplies	**361,127**	379,400	289,400
06. Purchased Services	**252,513**	284,300	334,600
	1,210,661	1,281,500	1,393,500
02. Revenue - Provincial	**(1,063,064)**	(1,300,000)	(1,300,000)
Total: Printing and Micrographic Services	**147,597**	(18,500)	93,500
5.1.04. MAIL SERVICES			
01. Salaries	**397,997**	398,000	396,600
03. Transportation & Communication	**106,379**	107,200	116,700
04. Supplies	**9,623**	11,300	7,300
06. Purchased Services	**119,216**	126,600	139,000
07. Property, Furnishings & Equipment	**-**	200	1,200
Total: Mail Services	**633,215**	643,300	660,800
TOTAL: GOVERNMENT SERVICES	**2,129,661**	1,929,500	1,864,200
TOTAL: SUPPORT SERVICES TO GOVERNMENT AND AGENCIES	**2,129,661**	1,929,500	1,864,200
TOTAL: DEPARTMENT	**178,605,107**	177,437,900	174,933,000

DEPARTMENT OF WORKS, SERVICES AND TRANSPORTATION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	174,933,000
Add (subtract) transfers of estimates	2,504,900
Addback revenue estimates net of transfers	89,198,000
Original estimates of expenditure	266,635,900
Supplementary supply	-
Total appropriation	266,635,900
Total net expenditure	178,605,107
Add revenue less transfers	78,030,520
Total gross expenditure (budgetary, non-statutory)	256,635,627
Unexpended balance of appropriation	10,000,273

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	167,429,460	29,390,307	138,039,153
Capital Account	89,206,167	48,640,213	40,565,954
Totals	256,635,627	78,030,520	178,605,107

DON OSMOND
Deputy Minister
Works, Services and Transportation

DEPARTMENT OF ENVIRONMENT

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	288,154	288,200	213,900
03. Transportation & Communication	84,280	85,100	50,000
04. Supplies	7,847	8,000	2,400
06. Purchased Services	20,419	20,500	2,700
Total: Minister's Office	400,700	401,800	269,000
TOTAL: MINISTER'S OFFICE	400,700	401,800	269,000
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	364,504	364,600	339,500
02. Employee Benefits	5,433	5,600	800
03. Transportation & Communication	80,645	82,000	40,000
04. Supplies	7,741	8,000	7,600
06. Purchased Services	45,922	47,300	15,000
Total: Executive Support	504,245	507,500	402,900
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	106,160	106,200	148,200
02. Employee Benefits	2,071	2,500	9,000
03. Transportation & Communication	93,096	97,700	125,000
04. Supplies	24,728	26,500	15,000
05. Professional Services	1,588	1,600	-
06. Purchased Services	21,746	22,800	51,900
07. Property, Furnishings & Equipment	7,152	8,500	3,000
10. Grants and Subsidies	47,443	48,000	38,000
12. Information Technology	208,856	236,400	167,100
	512,840	550,200	557,200
02. Revenue - Provincial	(1,446)	-	-
Total: Administrative Support	511,394	550,200	557,200

DEPARTMENT OF ENVIRONMENT (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.03. POLICY DEVELOPMENT AND PLANNING			
01. Salaries	**272,371**	272,700	316,500
02. Employee Benefits	**11,421**	12,000	1,000
03. Transportation & Communication	**50,506**	50,800	6,100
04. Supplies	**4,313**	5,300	1,900
05. Professional Services	**11,775**	12,200	131,900
06. Purchased Services	**6,307**	6,900	1,200
07. Property, Furnishings & Equipment	**887**	1,100	-
Total: Policy Development and Planning	**357,580**	361,000	458,600
TOTAL: GENERAL ADMINISTRATION	**1,373,219**	1,418,700	1,418,700
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**1,773,919**	1,820,500	1,687,700
ENVIRONMENTAL MANAGEMENT AND CONTROL			
ENVIRONMENTAL MANAGEMENT			
CURRENT			
2.1.01. POLLUTION PREVENTION			
01. Salaries	**1,203,529**	1,203,600	1,235,100
02. Employee Benefits	**6,677**	7,000	17,000
03. Transportation & Communication	**76,772**	77,700	117,000
04. Supplies	**28,725**	30,100	46,100
05. Professional Services	**574,027**	582,700	618,200
06. Purchased Services	**65,990**	67,500	19,000
07. Property, Furnishings & Equipment	**19,979**	20,200	9,000
	1,975,699	1,988,800	2,061,400
02. Revenue - Provincial	**(77,465)**	(121,500)	(121,500)
Total: Pollution Prevention	**1,898,234**	1,867,300	1,939,900
TOTAL: ENVIRONMENTAL MANAGEMENT	**1,898,234**	1,867,300	1,939,900
WATER RESOURCES MANAGEMENT			
CURRENT			
2.2.01. WATER RESOURCES MANAGEMENT			
01. Salaries	**1,157,468**	1,157,500	1,199,100
02. Employee Benefits	**5,137**	5,400	2,300
03. Transportation & Communication	**156,021**	157,000	180,700
04. Supplies	**91,545**	92,800	79,500
05. Professional Services	**345,960**	346,700	374,400
06. Purchased Services	**266,871**	277,100	297,000
07. Property, Furnishings & Equipment	**182,483**	183,000	211,000
	2,205,485	2,219,500	2,344,000
02. Revenue - Provincial	**(297,277)**	(279,200)	(279,200)
Total: Water Resources Management	**1,908,208**	1,940,300	2,064,800

DEPARTMENT OF ENVIRONMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
ENVIRONMENTAL MANAGEMENT AND CONTROL			
WATER RESOURCES MANAGEMENT			
CURRENT			
2.2.02. WATER QUALITY AGREEMENT			
01. Salaries	**149,430**	149,500	147,300
02. Employee Benefits	**2,125**	2,200	600
03. Transportation & Communication	**29,790**	29,800	45,100
04. Supplies	**10,889**	11,100	9,800
06. Purchased Services	**8,380**	11,500	20,000
07. Property, Furnishings & Equipment	**24,487**	26,500	4,500
12. Information Technology	**5,471**	5,800	2,000
Total: Water Quality Agreement	**230,572**	236,400	229,300
TOTAL: WATER RESOURCES MANAGEMENT	**2,138,780**	2,176,700	2,294,100
ENVIRONMENTAL ASSESSMENT			
CURRENT			
2.3.01. ENVIRONMENTAL ASSESSMENT			
01. Salaries	**576,821**	586,400	506,900
02. Employee Benefits	**175**	800	800
03. Transportation & Communication	**30,840**	52,700	40,000
04. Supplies	**10,288**	10,700	5,700
05. Professional Services	**19,985**	38,000	-
06. Purchased Services	**9,705**	19,600	9,600
07. Property, Furnishings & Equipment	**5,685**	17,000	-
10. Grants and Subsidies	**68,117**	120,000	-
	721,616	845,200	563,000
01. Revenue - Federal	**(55,264)**	-	-
02. Revenue - Provincial	**(17,204)**	(101,900)	(101,900)
Total: Environmental Assessment	**649,148**	743,300	461,100
TOTAL: ENVIRONMENTAL ASSESSMENT	**649,148**	743,300	461,100
TOTAL: ENVIRONMENTAL MANAGEMENT AND CONTROL	**4,686,162**	4,787,300	4,695,100
TOTAL: DEPARTMENT	**6,460,081**	6,607,800	6,382,800

DEPARTMENT OF ENVIRONMENT (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	6,382,800
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	502,600
Original estimates of expenditure	6,885,400
Supplementary supply	225,000
Total appropriation	7,110,400
Total net expenditure	6,460,081
Add revenue less transfers	448,656
Total gross expenditure (budgetary, non-statutory)	6,908,737
Unexpended balance of appropriation	201,663

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	6,908,737	448,656	6,460,081

PAUL DEAN
Deputy Minister
Environment

DEPARTMENT OF FISHERIES AND AQUACULTURE

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**243,361**	260,300	260,300
03. Transportation & Communication	**76,129**	76,300	50,000
04. Supplies	**4,785**	4,800	3,300
06. Purchased Services	**11,173**	11,200	11,000
Total: Minister's Office	**335,448**	352,600	324,600
TOTAL: MINISTER'S OFFICE	**335,448**	352,600	324,600
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**510,740**	552,100	497,200
02. Employee Benefits	**2,676**	2,700	2,600
03. Transportation & Communication	**139,968**	140,100	85,800
04. Supplies	**8,836**	9,200	6,400
06. Purchased Services	**46,221**	47,000	23,700
Total: Executive Support	**708,441**	751,100	615,700
TOTAL: GENERAL ADMINISTRATION	**708,441**	751,100	615,700
POLICY AND PLANNING SERVICES			
CURRENT			
1.3.01. PLANNING AND ADMINISTRATION			
01. Salaries	**366,812**	374,700	375,400
02. Employee Benefits	**2,154**	2,200	1,700
03. Transportation & Communication	**53,960**	67,500	56,500
04. Supplies	**28,890**	29,000	22,000
05. Professional Services	**36,589**	45,000	100,000
06. Purchased Services	**77,759**	77,900	26,000
07. Property, Furnishings & Equipment	**7,900**	8,000	6,400
10. Grants and Subsidies	**43,306**	44,000	44,000
12. Information Technology	**13,446**	15,000	-
	630,816	663,300	632,000
02. Revenue - Provincial	**(9,492)**	(10,000)	(10,000)
Total: Planning and Administration	**621,324**	653,300	622,000

DEPARTMENT OF FISHERIES AND AQUACULTURE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
POLICY AND PLANNING SERVICES			
CURRENT			
1.3.02. RESOURCE POLICY			
01. Salaries	**343,323**	380,800	148,100
02. Employee Benefits	**720**	800	800
03. Transportation & Communication	**31,665**	36,300	36,300
04. Supplies	**558**	1,000	1,000
06. Purchased Services	**323**	500	500
07. Property, Furnishings & Equipment	**-**	1,500	2,500
10. Grants and Subsidies	**300,000**	300,000	300,000
12. Information Technology	**748**	1,000	-
Total: Resource Policy	**677,337**	721,900	489,200
TOTAL: POLICY AND PLANNING SERVICES	**1,298,661**	1,375,200	1,111,200
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**2,342,550**	2,478,900	2,051,500
FISHERIES DEVELOPMENT			
REGIONAL SERVICES			
CURRENT			
2.1.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**1,555,352**	1,563,500	1,553,200
02. Employee Benefits	**1,095**	1,100	6,900
03. Transportation & Communication	**241,413**	258,200	324,900
04. Supplies	**59,804**	62,500	51,000
05. Professional Services	**-**	100	10,000
06. Purchased Services	**188,606**	201,200	241,200
07. Property, Furnishings & Equipment	**3,302**	8,000	13,600
10. Grants and Subsidies	**343,008**	350,000	350,000
12. Information Technology	**8,909**	10,200	-
	2,401,489	2,454,800	2,550,800
02. Revenue - Provincial	**(55,839)**	(53,200)	(53,200)
Total: Administration and Support Services	**2,345,650**	2,401,600	2,497,600
2.1.02. LABRADOR FISH PLANTS			
10. Grants and Subsidies	**50,000**	100,000	100,000
Total: Labrador Fish Plants	**50,000**	100,000	100,000
CAPITAL			
2.1.03. FISHERIES FACILITIES			
05. Professional Services	**5,649**	10,000	10,000
06. Purchased Services	**82,600**	90,000	90,000
	88,249	100,000	100,000
02. Revenue - Provincial	**(73,000)**	(40,000)	(40,000)
Total: Fisheries Facilities	**15,249**	60,000	60,000
TOTAL: REGIONAL SERVICES	**2,410,899**	2,561,600	2,657,600

DEPARTMENT OF FISHERIES AND AQUACULTURE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
FISHERIES DEVELOPMENT			
FISHERIES PROGRAMS			
CURRENT			
2.2.01. RESOURCE DEVELOPMENT			
01. Salaries	253,895	306,900	485,800
02. Employee Benefits	1,195	3,200	3,200
03. Transportation & Communication	51,627	54,400	94,400
04. Supplies	7,065	11,000	25,500
06. Purchased Services	8,794	9,200	30,200
07. Property, Furnishings & Equipment	2,259	3,300	13,900
Total: Resource Development	324,835	388,000	653,000
2.2.02. PROCESSING AND MARKETING			
01. Salaries	369,291	372,600	392,400
02. Employee Benefits	3,452	4,000	2,000
03. Transportation & Communication	65,031	87,800	89,300
04. Supplies	20,638	21,800	17,800
05. Professional Services	27,769	27,900	27,400
06. Purchased Services	189,352	277,200	278,200
07. Property, Furnishings & Equipment	49	9,300	16,200
10. Grants and Subsidies	245,251	263,000	263,000
12. Information Technology	2,482	2,900	-
	923,315	1,066,500	1,086,300
01. Revenue - Federal	(25,000)	(64,000)	(64,000)
Total: Processing and Marketing	898,315	1,002,500	1,022,300
2.2.03. LICENSING AND QUALITY ASSURANCE			
01. Salaries	452,814	476,700	436,700
02. Employee Benefits	876	900	1,000
03. Transportation & Communication	106,967	107,300	83,600
04. Supplies	14,861	14,900	13,500
05. Professional Services	150	200	700
06. Purchased Services	7,828	7,900	7,500
07. Property, Furnishings & Equipment	-	-	2,000
Total: Licensing and Quality Assurance	583,496	607,900	545,000
TOTAL: FISHERIES PROGRAMS	1,806,646	1,998,400	2,220,300

DEPARTMENT OF FISHERIES AND AQUACULTURE (CONTINUED)

FISHERIES DEVELOPMENT

FISHERIES DIVERSIFICATION PROGRAM

CURRENT

		Estimates	
	Actual	Amended	Original
	$	$	$
2.3.01. CANADA/NFLD. AGREEMENT ON ECONOMIC DEVELOPMENT AND FISHERIES ADJUSTMENT			
01. Salaries	**80,325**	90,500	73,000
03. Transportation & Communication	**49,413**	50,500	3,500
04. Supplies	**6,469**	14,000	-
05. Professional Services	**52,134**	53,300	-
06. Purchased Services	**613,764**	1,150,100	1,521,900
07. Property, Furnishings & Equipment	**211,008**	240,000	-
10. Grants and Subsidies	**285,433**	436,500	436,500
	1,298,546	2,034,900	2,034,900
01. Revenue - Federal	**(1,066,652)**	(1,307,900)	(1,307,900)
Total: Canada/Nfld. Agreement on Economic Development and Fisheries Adjustment	**231,894**	727,000	727,000
TOTAL: FISHERIES DIVERSIFICATION PROGRAM	**231,894**	727,000	727,000
TOTAL: FISHERIES DEVELOPMENT	**4,449,439**	5,287,000	5,604,900

AQUACULTURE DEVELOPMENT

AQUACULTURE DEVELOPMENT

CURRENT

	Actual	Amended	Original
3.1.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**800,853**	825,900	935,400
02. Employee Benefits	**7,566**	8,500	12,000
03. Transportation & Communication	**91,833**	93,000	110,000
04. Supplies	**34,648**	34,700	29,000
06. Purchased Services	**153,051**	154,600	137,700
07. Property, Furnishings & Equipment	**17,200**	18,400	22,000
10. Grants and Subsidies	**95,823**	100,000	100,000
12. Information Technology	**1,441**	1,500	-
Total: Administration and Support Services	**1,202,415**	1,236,600	1,346,100
TOTAL: AQUACULTURE DEVELOPMENT	**1,202,415**	1,236,600	1,346,100
TOTAL: AQUACULTURE DEVELOPMENT	**1,202,415**	1,236,600	1,346,100
TOTAL: DEPARTMENT	**7,994,404**	9,002,500	9,002,500

DEPARTMENT OF FISHERIES AND AQUACULTURE (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	9,002,500
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	1,475,100
Original estimates of expenditure	10,477,600
Supplementary supply	-
Total appropriation	10,477,600
Total net expenditure	7,994,404
Add revenue less transfers	1,229,983
Total gross expenditure (budgetary, non-statutory)	9,224,387
Unexpended balance of appropriation	1,253,213

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	9,136,138	1,156,983	7,979,155
Capital Account	88,249	73,000	15,249
Totals	9,224,387	1,229,983	7,994,404

MIKE SAMSON
Deputy Minister
Fisheries and Aquaculture

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**235,795**	258,200	258,200
02. Employee Benefits	-	-	1,100
03. Transportation & Communication	**41,024**	50,600	50,000
04. Supplies	**5,660**	5,900	4,100
06. Purchased Services	**5,924**	6,400	6,300
07. Property, Furnishings & Equipment	**370**	600	2,000
Total: Minister's Office	**288,773**	321,700	321,700
TOTAL: MINISTER'S OFFICE	**288,773**	321,700	321,700
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**430,449**	430,500	444,200
02. Employee Benefits	**1,321**	2,000	2,000
03. Transportation & Communication	**156,944**	159,400	177,900
04. Supplies	**16,257**	16,400	13,200
06. Purchased Services	**11,345**	11,400	5,400
07. Property, Furnishings & Equipment	**388**	1,000	1,000
12. Information Technology	**8,171**	8,600	-
Total: Executive Support	**624,875**	629,300	643,700
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**2,108,859**	2,108,900	2,056,000
02. Employee Benefits	**49,972**	50,500	64,400
03. Transportation & Communication	**98,255**	98,500	108,600
04. Supplies	**45,962**	48,500	52,500
06. Purchased Services	**15,407**	16,300	37,600
07. Property, Furnishings & Equipment	**629**	2,000	17,800
12. Information Technology	**1,160,726**	1,187,400	1,108,800
	3,479,810	3,512,100	3,445,700
02. Revenue - Provincial	-	(10,000)	(10,000)
Total: Administrative Support	**3,479,810**	3,502,100	3,435,700
TOTAL: GENERAL ADMINISTRATION	**4,104,685**	4,131,400	4,079,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**4,393,458**	4,453,100	4,401,100

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

FOREST MANAGEMENT

FOREST MANAGEMENT

CURRENT

		Estimates	
	Actual	Amended	Original
	$	$	$
2.1.01. ADMINISTRATION AND PROGRAM PLANNING			
01. Salaries	**2,632,443**	2,632,500	2,916,000
02. Employee Benefits	**2,250**	2,300	6,700
03. Transportation & Communication	**487,555**	487,800	612,400
04. Supplies	**195,953**	196,000	189,600
05. Professional Services	**465,166**	465,200	412,500
06. Purchased Services	**1,335,916**	1,336,000	1,368,600
07. Property, Furnishings & Equipment	**45,274**	45,300	6,100
10. Grants and Subsidies	**128,156**	134,500	97,200
12. Information Technology	**125,752**	130,200	99,600
	5,418,465	5,429,800	5,708,700
02. Revenue - Provincial	**(638,228)**	(685,000)	(685,000)
Total: Administration and Program Planning	**4,780,237**	4,744,800	5,023,700
2.1.02. OPERATIONS AND IMPLEMENTATION			
01. Salaries	**7,291,197**	7,291,200	7,155,900
02. Employee Benefits	**114,971**	115,000	150,000
03. Transportation & Communication	**797,785**	797,800	845,300
04. Supplies	**863,476**	863,700	644,600
05. Professional Services	**2,550**	2,600	14,800
06. Purchased Services	**564,918**	565,000	475,300
07. Property, Furnishings & Equipment	**76,849**	77,000	264,000
12. Information Technology	**37,820**	38,500	-
Total: Operations and Implementation	**9,749,566**	9,750,800	9,549,900
2.1.03. SILVICULTURE DEVELOPMENT			
01. Salaries	**2,350,934**	2,351,100	2,224,300
02. Employee Benefits	**12,995**	13,000	-
03. Transportation & Communication	**130,622**	130,800	136,200
04. Supplies	**451,115**	451,200	189,000
06. Purchased Services	**4,091,779**	4,093,100	4,562,800
07. Property, Furnishings & Equipment	**69,224**	69,300	1,500
12. Information Technology	**5,138**	5,300	-
	7,111,807	7,113,800	7,113,800
02. Revenue -- Provincial	**(982)**	(5,000)	(5,000)
Total: Silviculture Development	**7,110,825**	7,108,800	7,108,800

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
FOREST MANAGEMENT			
FOREST MANAGEMENT			
CAPITAL			
2.1.04. RESOURCE ROADS CONSTRUCTION			
01. Salaries	83,693	83,700	105,500
03. Transportation & Communication	14,337	16,000	5,000
04. Supplies	7,249	7,500	5,000
06. Purchased Services	2,682,143	2,689,300	2,683,500
07. Property, Furnishings & Equipment	-	1,000	1,000
12. Information Technology	2,328	2,500	-
Total: Resource Roads Construction	2,789,750	2,800,000	2,800,000
TOTAL: FOREST MANAGEMENT	24,430,378	24,404,400	24,482,400
FOREST PROTECTION			
CURRENT			
2.2.01. INSECT CONTROL			
01. Salaries	636,262	637,000	510,000
02. Employee Benefits	6,320	6,400	-
03. Transportation & Communication	2,646,461	2,683,800	2,480,000
04. Supplies	2,355,068	2,372,800	2,850,000
05. Professional Services	365,000	365,000	430,000
06. Purchased Services	151,187	180,000	180,000
07. Property, Furnishings & Equipment	21,634	26,500	50,000
12. Information Technology	20,368	28,500	-
	6,202,300	6,300,000	6,500,000
02. Revenue - Provincial	(4,339,210)	(2,800,000)	(2,800,000)
Total: Insect Control	1,863,090	3,500,000	3,700,000
2.2.02. FIRE SUPPRESSION AND COMMUNICATIONS			
01. Salaries	2,051,309	2,059,200	1,215,300
02. Employee Benefits	48,428	81,400	80,000
03. Transportation & Communication	1,835,892	1,913,200	761,600
04. Supplies	1,036,134	1,188,600	446,000
06. Purchased Services	226,086	267,700	78,200
07. Property, Furnishings & Equipment	303,270	423,900	6,900
	5,501,119	5,934,000	2,588,000
02. Revenue - Provincial	(102,381)	-	-
Total: Fire Suppression and Communications	5,398,738	5,934,000	2,588,000
TOTAL: FOREST PROTECTION	7,261,828	9,434,000	6,288,000
TOTAL: FOREST MANAGEMENT	31,692,206	33,838,400	30,770,400

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
AGRIFOODS DEVELOPMENT			
SOIL AND LAND MANAGEMENT			
CURRENT			
3.1.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	1,008,893	1,008,900	915,300
02. Employee Benefits	150	200	200
03. Transportation & Communication	77,971	78,300	77,500
04. Supplies	62,475	62,900	40,300
05. Professional Services	2,280	2,300	5,300
06. Purchased Services	35,227	35,600	57,300
07. Property, Furnishings & Equipment	6,668	6,700	5,400
	1,193,664	1,194,900	1,101,300
02. Revenue - Provincial	(11,952)	(33,000)	(33,000)
Total: Administration and Support Services	1,181,712	1,161,900	1,068,300
3.1.02. LIMESTONE SALES			
04. Supplies	178,954	284,000	284,000
06. Purchased Services	-	500	500
	178,954	284,500	284,500
02. Revenue - Provincial	(129,026)	(140,000)	(140,000)
Total: Limestone Sales	49,928	144,500	144,500
CAPITAL			
3.1.03. LAND DEVELOPMENT			
06. Purchased Services	90,254	200,000	200,000
07. Property, Furnishings & Equipment	20,953	298,800	300,000
12. Information Technology	1,166	1,200	-
Total: Land Development	112,373	500,000	500,000
TOTAL: SOIL AND LAND MANAGEMENT	1,344,013	1,806,400	1,712,800
PRODUCTION AND MARKETING			
CURRENT			
3.2.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	861,456	861,500	994,400
02. Employee Benefits	1,309	1,700	1,700
03. Transportation & Communication	212,131	212,600	132,700
04. Supplies	86,348	86,400	87,700
05. Professional Services	400	400	50,000
06. Purchased Services	262,141	266,100	73,400
07. Property, Furnishings & Equipment	22,205	22,300	4,600
10. Grants and Subsidies	203,500	203,500	203,500
12. Information Technology	10,708	10,800	-
	1,660,198	1,665,300	1,548,000
02. Revenue - Provincial	(1,451)	(20,000)	(20,000)
Total: Administration and Support Services	1,658,747	1,645,300	1,528,000

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
AGRIFOODS DEVELOPMENT			
PRODUCTION AND MARKETING			
CURRENT			
3.2.02. MARKETING BOARD			
01. Salaries	**45,954**	46,000	41,700
02. Employee Benefits	**200**	200	300
03. Transportation & Communication	**12,754**	12,900	12,300
04. Supplies	**940**	1,000	2,300
05. Professional Services	**19,248**	19,300	20,300
07. Property, Furnishings & Equipment	**1,687**	1,800	-
Total: Marketing Board	**80,783**	81,200	76,900
TOTAL: PRODUCTION AND MARKETING	**1,739,530**	1,726,500	1,604,900
FARM BUSINESS AND EVALUATION			
CURRENT			
3.3.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**275,075**	275,100	262,800
02. Employee Benefits	-	200	200
03. Transportation & Communication	**14,266**	14,300	16,000
04. Supplies	**7,603**	8,100	3,800
06. Purchased Services	**6,390**	11,600	1,600
07. Property, Furnishings & Equipment	**700**	700	-
Total: Administration and Support Services	**304,034**	310,000	284,400
3.3.02. CROP AND LIVESTOCK INSURANCE			
01. Salaries	**92,740**	99,000	79,900
03. Transportation & Communication	**17,401**	17,500	17,800
04. Supplies	**7,786**	7,900	11,600
05. Professional Services	**5,492**	5,500	6,700
06. Purchased Services	**5,468**	5,700	3,300
10. Grants and Subsidies	**170,473**	170,500	114,800
12. Information Technology	**773**	800	-
	300,133	306,900	234,100
01. Revenue - Federal	**(113,055)**	(129,000)	(129,000)
Total: Crop and Livestock Insurance	**187,078**	177,900	105,100
3.3.03. FARM BUSINESS MANAGEMENT INITIATIVE			
01. Salaries	**40,959**	44,000	44,000
02. Employee Benefits	-	-	5,000
03. Transportation & Communication	**4,738**	5,100	25,300
04. Supplies	**395**	400	1,000
05. Professional Services	**1,050**	1,100	64,100
06. Purchased Services	-	-	45,000
07. Property, Furnishings & Equipment	-	-	4,000
10. Grants and Subsidies	**22,338**	22,400	58,300
12. Information Technology	**5,294**	6,000	-
	74,774	79,000	246,700
01. Revenue - Federal	**(69,216)**	(58,300)	(58,300)
Total: Farm Business Management Initiative	**5,558**	20,700	188,400

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
AGRIFOODS DEVELOPMENT			
FARM BUSINESS AND EVALUATION			
CURRENT			
3.3.04. AGRICULTURE SAFETY NETS			
01. Salaries	1,139,771	1,139,900	356,000
02. Employee Benefits	3,604	3,700	-
03. Transportation & Communication	306,918	308,500	161,000
04. Supplies	333,309	343,800	185,500
05. Professional Services	40,447	40,500	30,000
06. Purchased Services	490,228	519,800	635,700
07. Property, Furnishings & Equipment	1,015,223	1,021,900	150,000
10. Grants and Subsidies	3,461,249	3,466,300	5,532,400
12. Information Technology	45,935	83,400	-
	6,836,684	6,927,800	7,050,600
01. Revenue - Federal	(3,208,846)	(4,251,000)	(4,251,000)
Total: Agriculture Safety Nets	3,627,838	2,676,800	2,799,600
3.3.05. CANADIAN FARM INCOME PROGRAM			
10. Grants and Subsidies	10,775	50,000	300,000
Total: Canadian Farm Income Program	10,775	50,000	300,000
TOTAL: FARM BUSINESS AND EVALUATION	4,135,283	3,235,400	3,677,500
ANIMAL HEALTH			
CURRENT			
3.4.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	953,822	953,900	904,000
02. Employee Benefits	175	500	500
03. Transportation & Communication	137,658	137,900	61,500
04. Supplies	456,134	461,600	230,700
05. Professional Services	53,985	54,000	31,200
06. Purchased Services	62,614	62,700	8,700
07. Property, Furnishings & Equipment	53,544	53,600	70,000
12. Information Technology	1,521	1,600	-
	1,719,453	1,725,800	1,306,600
02. Revenue - Provincial	(493,239)	(530,000)	(530,000)
Total: Administration and Support Services	1,226,214	1,195,800	776,600
TOTAL: ANIMAL HEALTH	1,226,214	1,195,800	776,600

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
AGRIFOODS DEVELOPMENT			
EXTENSION SERVICES			
CURRENT			
3.5.01. ADMINISTRATION AND SUPPORT SERVICES			
01. Salaries	**655,072**	655,100	810,900
02. Employee Benefits	**540**	600	-
03. Transportation & Communication	**88,307**	88,500	98,700
04. Supplies	**76,623**	77,300	87,300
06. Purchased Services	**57,878**	57,900	49,600
07. Property, Furnishings & Equipment	**4,800**	4,800	4,000
09. Allowances and Assistance	**19,406**	20,000	20,000
10. Grants and Subsidies	**270,266**	270,300	270,300
	1,172,892	1,174,500	1,340,800
02. Revenue - Provincial	**(103,982)**	(44,700)	(44,700)
Total: Administration and Support Services	**1,068,910**	1,129,800	1,296,100
TOTAL: EXTENSION SERVICES	**1,068,910**	1,129,800	1,296,100
TOTAL: AGRIFOODS DEVELOPMENT	**9,513,950**	9,093,900	9,067,900
TOTAL: DEPARTMENT	**45,599,614**	47,385,400	44,239,400

DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	44,239,400
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	8,706,000
Original estimates of expenditure	52,945,400
Supplementary supply	3,146,000
Total appropriation	56,091,400
Total net expenditure	45,599,614
Add revenue less transfers	9,211,568
Total gross expenditure (budgetary, non-statutory)	54,811,182
Unexpended balance of appropriation	1,280,218

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	51,909,059	9,211,568	42,697,491
Capital Account	2,902,123	-	2,902,123
Totals	54,811,182	9,211,568	45,599,614

ALLAN MASTERS
Deputy Minister
Forest Resources and Agrifoods

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

	Actual	Estimates Amended	 Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	301,643	311,600	311,600
02. Employee Benefits	1,594	1,700	500
03. Transportation & Communication	80,807	84,500	84,500
04. Supplies	4,512	10,000	10,000
06. Purchased Services	9,481	25,600	25,600
07. Property, Furnishings & Equipment	634	7,800	9,000
Total: Minister's Office	398,671	441,200	441,200
TOTAL: MINISTER'S OFFICE	398,671	441,200	441,200
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	857,810	874,900	739,900
02. Employee Benefits	7,835	12,500	12,500
03. Transportation & Communication	125,088	126,700	111,700
04. Supplies	12,081	12,800	12,800
06. Purchased Services	8,773	23,300	43,400
07. Property, Furnishings & Equipment	464	1,000	1,000
Total: Executive Support	1,012,051	1,051,200	921,300
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	106,363	108,000	73,000
02. Employee Benefits	17,069	23,700	18,700
03. Transportation & Communication	71,017	101,500	128,100
04. Supplies	21,832	27,300	27,300
05. Professional Services	12,524	30,000	30,000
06. Purchased Services	27,884	46,700	46,700
07. Property, Furnishings & Equipment	23,152	24,000	24,000
12. Information Technology	342,851	457,000	376,900
	622,692	818,200	724,700
02. Revenue - Provincial	(5,260)	-	-
Total: Administrative Support	617,432	818,200	724,700

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION

CURRENT

1.2.03. POLICY AND STRATEGIC PLANNING

		Estimates	
	Actual	Amended	Original
	$	$	$
01. Salaries	351,656	356,800	319,300
02. Employee Benefits	1,846	11,300	4,300
03. Transportation & Communication	36,531	49,400	56,700
04. Supplies	3,752	5,400	5,600
05. Professional Services	500	5,000	505,000
06. Purchased Services	5,317	11,000	11,600
07. Property, Furnishings & Equipment	210	300	-
10. Grants and Subsidies	5,189	9,000	9,000
Total: Policy and Strategic Planning	**405,001**	448,200	911,500
TOTAL: GENERAL ADMINISTRATION	**2,034,484**	2,317,600	2,557,500
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**2,433,155**	2,758,800	2,998,700

INVESTMENT PROSPECTING AND EXPORT DEVELOPMENT

TRADE AND INVESTMENT

CURRENT

2.1.01. EXPORT AND INVESTMENT PROMOTION

	Actual	Amended	Original
01. Salaries	1,035,124	1,040,600	863,600
02. Employee Benefits	12,437	13,268	8,268
03. Transportation & Communication	199,876	215,407	190,407
04. Supplies	11,432	33,800	55,300
05. Professional Services	211,738	274,318	274,318
06. Purchased Services	598,377	822,761	1,252,661
07. Property, Furnishings & Equipment	2,183	2,500	7,000
10. Grants and Subsidies	212,094	212,500	197,500
	2,283,261	2,615,154	2,849,054
01. Revenue - Federal	**(37,708)**	-	-
02. Revenue - Provincial	**(75,000)**	(125,000)	(125,000)
Total: Export and Investment Promotion	**2,170,553**	2,490,154	2,724,054

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
INVESTMENT PROSPECTING AND EXPORT DEVELOPMENT			
TRADE AND INVESTMENT			
CURRENT			
2.1.02. INVESTMENT PROSPECTING			
01. Salaries	170,180	179,778	259,778
02. Employee Benefits	-	600	600
03. Transportation & Communication	10	1,100	16,100
04. Supplies	637	2,000	2,000
06. Purchased Services	-	2,300	2,300
10. Grants and Subsidies	92,339	183,200	183,200
Total: Investment Prospecting	263,166	368,978	463,978
TOTAL: TRADE AND INVESTMENT	2,433,719	2,859,132	3,188,032
TOTAL: INVESTMENT PROSPECTING AND EXPORT DEVELOPMENT	2,433,719	2,859,132	3,188,032
ADVANCED TECHNOLOGIES, RESEARCH AND INDUSTRIAL BENEFITS			
OFFSHORE INDUSTRY SUPPORT			
CURRENT			
3.1.01. INDUSTRIAL BENEFITS			
01. Salaries	206,346	230,255	242,255
02. Employee Benefits	2,708	2,708	2,708
03. Transportation & Communication	69,131	69,131	61,631
04. Supplies	620	620	620
05. Professional Services	-	-	7,500
06. Purchased Services	950	950	950
Total: Industrial Benefits	279,755	303,664	315,664
TOTAL: OFFSHORE INDUSTRY SUPPORT	279,755	303,664	315,664
ADVANCED TECHNOLOGIES AND INDUSTRIAL RESEARCH			
CURRENT			
3.2.01. ADVANCED TECHNOLOGIES DEVELOPMENT			
01. Salaries	484,773	521,100	366,100
02. Employee Benefits	8,135	8,200	4,900
03. Transportation & Communication	62,932	76,100	36,100
04. Supplies	3,484	3,600	4,300
05. Professional Services	-	7,400	10,000
06. Purchased Services	1,595	16,000	18,500
10. Grants and Subsidies	2,000	4,200	279,200
Total: Advanced Technologies Development	562,919	636,600	719,100

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
ADVANCED TECHNOLOGIES, RESEARCH AND INDUSTRIAL BENEFITS			
ADVANCED TECHNOLOGIES AND INDUSTRIAL RESEARCH			
CURRENT			
3.2.03. SPECIAL INITIATIVES - OFFSHORE FUND			
10. Grants and Subsidies	**1,288,327**	1,427,000	2,027,000
01. Revenue - Federal	**(541,868)**	(1,520,200)	(1,520,200)
Total: Special Initiatives - Offshore Fund	**746,459**	(93,200)	506,800
3.2.04. ADVANCED TECHNOLOGY INITIATIVES - ECONOMIC RENEWAL AGREEMENT			
01. Revenue - Federal	**(62,127)**	-	-
Total: Advanced Technology Initiatives - Economic Renewal Agreement	**(62,127)**	-	-
3.2.05. INDUSTRIAL RESEARCH ASSISTANCE PROGRAM (NRC)			
02. Employee Benefits	**6,554**	7,000	6,000
03. Transportation & Communication	**48,532**	67,200	87,000
04. Supplies	**2,055**	2,300	1,000
05. Professional Services	**370,921**	376,000	359,000
06. Purchased Services	**26**	200	-
07. Property, Furnishings & Equipment	**199**	300	-
12. Information Technology	**80**	4,000	4,000
	428,367	457,000	457,000
01. Revenue - Federal	**(505,083)**	(434,200)	(434,200)
Total: Industrial Research Assistance Program (NRC)	**(76,716)**	22,800	22,800
TOTAL: ADVANCED TECHNOLOGIES AND INDUSTRIAL RESEARCH	**1,170,535**	566,200	1,248,700
TOTAL: ADVANCED TECHNOLOGIES, RESEARCH AND INDUSTRIAL BENEFITS	**1,450,290**	869,864	1,564,364

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
STRATEGIC INDUSTRIES AND REGIONAL DEVELOPMENT			
STRATEGIC INDUSTRIES DEVELOPMENT			
CURRENT			
4.1.01. STRATEGIC BUSINESS DEVELOPMENT			
01. Salaries	**539,795**	561,400	787,400
02. Employee Benefits	**2,448**	5,000	5,000
03. Transportation & Communication	**72,295**	108,100	158,100
04. Supplies	**9,731**	13,000	13,000
05. Professional Services	**94,843**	132,800	485,800
06. Purchased Services	**162,641**	221,700	337,100
07. Property, Furnishings & Equipment	**1,168**	2,000	2,000
10. Grants and Subsidies	**560,247**	662,900	1,112,900
	1,443,168	1,706,900	2,901,300
02. Revenue - Provincial	**(100)**	-	-
Total: Strategic Business Development	**1,443,068**	1,706,900	2,901,300
4.1.02. COMPREHENSIVE ECONOMIC DEVELOPMENT			
01. Salaries	**594,734**	595,700	454,900
02. Employee Benefits	**11,448**	14,800	9,800
03. Transportation & Communication	**141,342**	141,500	110,500
04. Supplies	**76,863**	79,500	44,500
05. Professional Services	**637,125**	639,700	982,000
06. Purchased Services	**1,704,290**	1,742,900	1,413,900
07. Property, Furnishings & Equipment	**32,775**	33,500	19,500
10. Grants and Subsidies	**11,704,478**	11,722,900	7,715,400
12. Information Technology	**23,562**	28,000	18,000
	14,926,617	14,998,500	10,768,500
01. Revenue - Federal	**(4,104,225)**	(2,340,100)	(2,340,100)
Total: Comprehensive Economic Development	**10,822,392**	12,658,400	8,428,400
CAPITAL			
4.1.04. COMPREHENSIVE ECONOMIC DEVELOPMENT			
01. Salaries	**12,722**	20,000	-
03. Transportation & Communication	**5,730**	10,000	-
04. Supplies	**977**	5,000	-
05. Professional Services	**186,292**	186,600	35,000
06. Purchased Services	**2,684,589**	2,789,400	3,206,000
	2,890,310	3,011,000	3,241,000
01. Revenue - Federal	**(2,043,973)**	(2,268,700)	(2,268,700)
Total: Comprehensive Economic Development	**846,337**	742,300	972,300
TOTAL: STRATEGIC INDUSTRIES DEVELOPMENT	**13,111,797**	15,107,600	12,302,000

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
STRATEGIC INDUSTRIES AND REGIONAL DEVELOPMENT			
REGIONAL DEVELOPMENT			
CURRENT			
4.2.01. REGIONAL ECONOMIC DEVELOPMENT SERVICES			
01. Salaries	**401,412**	404,500	458,000
02. Employee Benefits	**4,269**	6,300	2,300
03. Transportation & Communication	**58,143**	67,500	81,000
04. Supplies	**6,628**	9,200	5,200
05. Professional Services	**23,955**	30,000	17,000
06. Purchased Services	**20,652**	21,200	5,500
07. Property, Furnishings & Equipment	**1,293**	2,000	-
10. Grants and Subsidies	**1,219,010**	1,490,000	1,490,000
Total: Regional Economic Development Services	**1,735,362**	2,030,700	2,059,000
4.2.03. CANADA/NFLD. AGREEMENT ON ECONOMIC DEVELOPMENT AND FISHERIES ADJUSTMENT			
01. Salaries	**26,675**	31,900	-
03. Transportation & Communication	**2,000**	2,200	-
04. Supplies	-	100	-
06. Purchased Services	**5,321**	9,300	-
10. Grants and Subsidies	**474,877**	973,500	1,217,000
	508,873	1,017,000	1,217,000
01. Revenue - Federal	**(492,087)**	-	-
Total: Canada/Nfld. Agreement on Economic Development and Fisheries Adjustment	**16,786**	1,017,000	1,217,000
CAPITAL			
4.2.04. CANADA/NFLD. AGREEMENT ON ECONOMIC DEVELOPMENT AND FISHERIES ADJUSTMENT			
10. Grants and Subsidies	**21,011**	39,000	214,000
Total: Canada/Nfld. Agreement on Economic Development and Fisheries Adjustment	**21,011**	39,000	214,000
TOTAL: REGIONAL DEVELOPMENT	**1,773,159**	3,086,700	3,490,000

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
STRATEGIC INDUSTRIES AND REGIONAL DEVELOPMENT			
BUSINESS INCENTIVES			
CURRENT			
4.3.01. BUSINESS ANALYSIS			
01. Salaries	**616,239**	621,600	671,600
02. Employee Benefits	**427**	5,100	5,100
03. Transportation & Communication	**27,604**	34,900	35,400
04. Supplies	**1,819**	8,300	16,300
05. Professional Services	**25,362**	46,800	46,800
06. Purchased Services	**1,227**	9,200	9,200
07. Property, Furnishings & Equipment	**598**	2,000	2,000
10. Grants and Subsidies	**4,427,533**	4,585,000	6,185,000
	5,100,809	5,312,900	6,971,400
02. Revenue - Provincial	**(50)**	(20,000)	(20,000)
Total: Business Analysis	**5,100,759**	5,292,900	6,951,400
CAPITAL			
4.3.02. STRATEGIC ENTERPRISE DEVELOPMENT FUND			
08. Loans, Advances and Investments	**3,621,500**	3,621,500	2,621,500
02. Revenue - Provincial	**(5,078,203)**	(3,500,000)	(3,500,000)
Total: Strategic Enterprise Development Fund	**(1,456,703)**	121,500	(878,500)
TOTAL: BUSINESS INCENTIVES	**3,644,056**	5,414,400	6,072,900
TOTAL: STRATEGIC INDUSTRIES AND REGIONAL DEVELOPMENT	**18,529,012**	23,608,700	21,864,900
REGIONAL OPERATIONS			
FIELD SERVICES			
CURRENT			
5.1.01. BUSINESS AND ECONOMIC DEVELOPMENT SERVICES			
01. Salaries	**3,202,736**	3,222,700	3,325,700
02. Employee Benefits	**12,246**	17,400	17,400
03. Transportation & Communication	**317,960**	349,500	419,500
04. Supplies	**113,587**	121,200	94,800
05. Professional Services	**2,166**	28,000	28,000
06. Purchased Services	**613,038**	658,600	668,900
07. Property, Furnishings & Equipment	**8,587**	29,300	37,900
	4,270,320	4,426,700	4,592,200
02. Revenue - Provincial	**(3,200)**	-	-
Total: Business and Economic Development Services	**4,267,120**	4,426,700	4,592,200

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
REGIONAL OPERATIONS			
FIELD SERVICES			
CURRENT			
5.1.02. INVESTMENT PORTFOLIO MANAGEMENT			
01. Salaries	**488,036**	490,800	505,800
02. Employee Benefits	**1,701**	2,500	2,500
03. Transportation & Communication	**19,959**	20,600	20,600
04. Supplies	**6,950**	9,100	9,100
05. Professional Services	**26,905**	36,000	36,000
06. Purchased Services	**54,329**	59,800	59,800
07. Property, Furnishings & Equipment	**1,669**	5,200	5,200
10. Grants and Subsidies	**35,909**	50,900	350,900
Total: Investment Portfolio Management	**635,458**	674,900	989,900
TOTAL: FIELD SERVICES	**4,902,578**	5,101,600	5,582,100
TOTAL: REGIONAL OPERATIONS	**4,902,578**	5,101,600	5,582,100
TOTAL: DEPARTMENT	**29,748,754**	35,198,096	35,198,096

DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	35,198,096
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	10,208,200
Original estimates of expenditure	45,406,296
Supplementary supply	-
Total appropriation	45,406,296
Total net expenditure	29,748,754
Add revenue less transfers	12,948,884
Total gross expenditure (budgetary, non-statutory)	42,697,638
Unexpended balance of appropriation	2,708,658

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	36,164,817	5,826,708	30,338,109
Capital Account	6,532,821	7,122,176	(589,355)
Totals	42,697,638	12,948,884	29,748,754

JOHN D. SCOTT
Deputy Minister
Industry, Trade and Rural
Development

DEPARTMENT OF MINES AND ENERGY

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**304,644**	304,700	279,200
02. Employee Benefits	**3,478**	3,500	600
03. Transportation & Communication	**142,440**	142,700	124,900
04. Supplies	**9,533**	9,600	3,400
05. Professional Services	**13,225**	13,300	-
06. Purchased Services	**20,915**	21,100	36,600
07. Property, Furnishings & Equipment	**551**	600	-
Total: Minister's Office	**494,786**	495,500	444,700
TOTAL: MINISTER'S OFFICE	**494,786**	495,500	444,700
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**438,275**	438,400	414,300
02. Employee Benefits	**8,926**	9,100	2,700
03. Transportation & Communication	**238,154**	242,000	141,900
04. Supplies	**19,856**	19,900	6,300
06. Purchased Services	**19,292**	20,600	8,800
07. Property, Furnishings & Equipment	**490**	1,200	2,500
Total: Executive Support	**724,993**	731,200	576,500
1.2.02. MAJOR PROJECTS BENEFITS OFFICE			
01. Salaries	**192,535**	193,300	454,700
02. Employee Benefits	**957**	3,000	3,000
03. Transportation & Communication	**112,749**	174,800	65,000
04. Supplies	**8,278**	8,800	4,100
05. Professional Services	**201,633**	219,000	94,000
06. Purchased Services	**444,917**	459,600	15,000
07. Property, Furnishings & Equipment	**1,598**	1,700	5,000
	962,667	1,060,200	640,800
02. Revenue - Provincial	**(99,133)**	(183,500)	(183,500)
Total: Major Projects Benefits Office	**863,534**	876,700	457,300
TOTAL: GENERAL ADMINISTRATION	**1,588,527**	1,607,900	1,033,800
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**2,083,313**	2,103,400	1,478,500

		Estimates	
	Actual	Amended	Original
	$	$	$
MINERAL RESOURCE MANAGEMENT			
MINERAL RESOURCE MANAGEMENT			
CURRENT			
2.1.01. GEOLOGICAL SURVEY			
01. Salaries	**2,497,982**	2,498,300	2,429,800
02. Employee Benefits	**23,685**	23,700	7,000
03. Transportation & Communication	**335,713**	335,800	328,800
04. Supplies	**174,115**	174,200	182,600
06. Purchased Services	**394,435**	394,600	315,600
07. Property, Furnishings & Equipment	**16,605**	16,700	33,800
12. Information Technology	**232,729**	239,200	92,000
	3,675,264	3,682,500	3,389,600
02. Revenue - Provincial	**(5,289)**	(34,000)	(34,000)
Total: Geological Survey	**3,669,975**	3,648,500	3,355,600
2.1.02. MINERAL LANDS			
01. Salaries	**755,851**	755,900	744,300
02. Employee Benefits	**2,705**	2,800	2,900
03. Transportation & Communication	**55,430**	55,600	69,300
04. Supplies	**27,376**	27,400	24,400
05. Professional Services	**17,400**	17,400	7,000
06. Purchased Services	**18,449**	19,900	25,100
07. Property, Furnishings & Equipment	**3,650**	3,700	400
12. Information Technology	**3,424**	3,500	-
	884,285	886,200	873,400
02. Revenue - Provincial	**-**	(5,000)	(5,000)
Total: Mineral Lands	**884,285**	881,200	868,400
2.1.03. MINERAL DEVELOPMENT			
01. Salaries	**721,593**	721,600	952,100
02. Employee Benefits	**5,100**	5,100	6,300
03. Transportation & Communication	**43,328**	43,400	66,100
04. Supplies	**24,621**	24,700	12,800
05. Professional Services	**93,317**	131,500	190,000
06. Purchased Services	**11,993,962**	12,734,700	10,024,700
10. Grants and Subsidies	**1,574,288**	2,050,000	2,230,000
	14,456,209	15,711,000	13,482,000
02. Revenue - Provincial	**(392,741)**	-	-
Total: Mineral Development	**14,063,468**	15,711,000	13,482,000
TOTAL: MINERAL RESOURCE MANAGEMENT	**18,617,728**	20,240,700	17,706,000
TOTAL: MINERAL RESOURCE MANAGEMENT	**18,617,728**	20,240,700	17,706,000

DEPARTMENT OF MINES AND ENERGY (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
ENERGY RESOURCES MANAGEMENT			
ENERGY RESOURCES MANAGEMENT			
CURRENT			
3.1.01. POLICY AND STRATEGIC PLANNING			
01. Salaries	370,965	371,500	402,400
02. Employee Benefits	7,337	7,800	7,800
03. Transportation & Communication	76,929	77,500	124,200
04. Supplies	5,457	6,500	5,500
05. Professional Services	23,263	29,000	163,500
06. Purchased Services	79,303	79,900	64,400
07. Property, Furnishings & Equipment	113	900	3,300
10. Grants and Subsidies	168,973	170,700	85,700
Total: Policy and Strategic Planning	732,340	743,800	856,800
3.1.02. PETROLEUM RESOURCE DEVELOPMENT			
01. Salaries	445,994	446,000	488,300
02. Employee Benefits	11,893	11,900	2,700
03. Transportation & Communication	134,727	135,100	57,500
04. Supplies	12,147	12,200	14,400
05. Professional Services	128,524	228,700	160,700
06. Purchased Services	19,713	20,400	36,400
07. Property, Furnishings & Equipment	-	-	1,400
Total: Petroleum Resource Development	752,998	854,300	761,400
3.1.03. CANADA-NEWFOUNDLAND OFFSHORE PETROLEUM BOARD			
10. Grants and Subsidies	3,027,500	3,027,500	3,027,500
02. Revenue - Provincial	(1,832,139)	(1,513,800)	(1,513,800)
Total: Canada-Newfoundland Offshore Petroleum Board	1,195,361	1,513,700	1,513,700
3.1.04. PETROLEUM PROJECTS MONITORING			
01. Salaries	715,097	715,300	728,000
02. Employee Benefits	15,171	28,800	23,000
03. Transportation & Communication	102,089	107,500	139,700
04. Supplies	17,632	19,000	28,200
05. Professional Services	106,639	111,400	250,000
06. Purchased Services	36,061	36,200	36,800
07. Property, Furnishings & Equipment	6,694	6,900	1,800
	999,383	1,025,100	1,207,500
01. Revenue - Federal	(15,000)	(30,000)	(30,000)
Total: Petroleum Projects Monitoring	984,383	995,100	1,177,500

DEPARTMENT OF MINES AND ENERGY (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
ENERGY RESOURCES MANAGEMENT			
ENERGY RESOURCES MANAGEMENT			
CURRENT			
3.1.05. ELECTRICITY INDUSTRY DEVELOPMENT			
01. Salaries	**283,429**	291,600	305,200
02. Employee Benefits	**5,754**	7,100	5,500
03. Transportation & Communication	**32,106**	40,600	40,600
04. Supplies	**1,796**	7,800	9,200
05. Professional Services	**58,025**	65,000	70,000
06. Purchased Services	**33,314**	34,200	35,000
07. Property, Furnishings & Equipment	**-**	1,800	1,800
Total: Electricity Industry Development	**414,424**	448,100	467,300
TOTAL: ENERGY RESEOURCES MANAGEMENT	**4,079,506**	4,555,000	4,776,700
TOTAL: ENERGY RESOURCES MANAGEMENT	**4,079,506**	4,555,000	4,776,700
INDUSTRY BENEFITS AND RESEARCH			
INDUSTRY BENEFITS AND RESEARCH			
CURRENT			
4.1.01. INDUSTRY BENEFITS			
01. Salaries	**424,096**	424,167	251,867
02. Employee Benefits	**2,635**	3,125	2,725
03. Transportation & Communication	**27,787**	27,961	74,361
04. Supplies	**1,876**	1,880	1,480
05. Professional Services	**45,282**	45,282	47,482
06. Purchased Services	**100,324**	106,590	61,390
07. Property, Furnishings & Equipment	**-**	-	2,000
Total: Industry Benefits	**602,000**	609,005	441,305
4.1.02. RESEARCH AND DEVELOPMENT - OFFSHORE FUND			
10. Grants and Subsidies	**296,652**	419,400	800,000
01. Revenue - Federal	**(131,026)**	(600,000)	(600,000)
Total: Research and Development - Offshore Fund	**165,626**	(180,600)	200,000
TOTAL: INDUSTRY BENEFITS AND RESEARCH	**767,626**	428,405	641,305
TOTAL: INDUSTRY BENEFITS AND RESEARCH	**767,626**	428,405	641,305
TOTAL: DEPARTMENT	**25,548,173**	27,327,505	24,602,505

DEPARTMENT OF MINES AND ENERGY (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	24,602,505
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	2,366,300
Original estimates of expenditure	26,968,805
Supplementary supply	2,725,000
Total appropriation	29,693,805
Total net expenditure	25,548,173
Add revenue less transfers	2,475,328
Total gross expenditure (budgetary, non-statutory)	28,023,501
Unexpended balance of appropriation	1,670,304

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	28,023,501	2,475,328	25,548,173

BRIAN MAYNARD
Deputy Minister
Mines and Energy

DEPARTMENT OF TOURISM, CULTURE AND RECREATION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**282,936**	283,000	292,700
03. Transportation & Communication	**107,294**	117,500	80,000
04. Supplies	**11,095**	11,600	5,100
06. Purchased Services	**18,933**	19,300	8,300
Total: Minister's Office	**420,258**	431,400	386,100
TOTAL: MINISTER'S OFFICE	**420,258**	431,400	386,100
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**563,466**	563,500	468,700
02. Employee Benefits	**2,451**	3,000	3,000
03. Transportation & Communication	**110,006**	114,600	51,600
04. Supplies	**6,933**	7,200	5,100
06. Purchased Services	**14,815**	15,200	8,700
Total: Executive Support	**697,671**	703,500	537,100
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**1,389,405**	1,389,500	1,377,400
02. Employee Benefits	**65,443**	65,500	84,100
03. Transportation & Communication	**625,253**	628,400	631,300
04. Supplies	**40,613**	42,900	75,700
06. Purchased Services	**138,277**	143,800	204,800
07. Property, Furnishings & Equipment	**8,928**	9,700	-
12. Information Technology	**505,574**	544,300	476,400
	2,773,493	2,824,100	2,849,700
01. Revenue - Federal	**(622,554)**	-	-
02. Revenue - Provincial	**(24,844)**	(14,000)	(14,000)
Total: Administrative Support	**2,126,095**	2,810,100	2,835,700

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.03. PLANNING, POLICY AND RESEARCH			
01. Salaries	241,296	241,300	240,800
02. Employee Benefits	175	1,100	1,100
03. Transportation & Communication	3,899	4,000	16,600
04. Supplies	1,892	1,900	3,300
05. Professional Services	15,000	15,000	15,000
06. Purchased Services	3,225	4,700	5,000
10. Grants and Subsidies	6,000	12,000	12,000
Total: Planning, Policy and Research	271,487	280,000	293,800
TOTAL: GENERAL ADMINISTRATION	3,095,253	3,793,600	3,666,600
TOTAL: EXECUTIVE AND SUPPORT SERVICES	3,515,511	4,225,000	4,052,700
TOURISM			
TOURISM			
CURRENT			
2.1.01. TOURISM			
01. Salaries	1,713,478	1,713,500	1,706,900
02. Employee Benefits	22,866	22,900	7,700
03. Transportation & Communication	460,693	460,700	415,100
04. Supplies	25,900	25,900	45,800
05. Professional Services	110,434	110,500	83,000
06. Purchased Services	4,379,363	4,380,800	4,693,600
07. Property, Furnishings & Equipment	20,407	21,500	-
10. Grants and Subsidies	594,000	594,000	559,000
	7,327,141	7,329,800	7,511,100
02. Revenue - Provincial	(163,132)	(191,000)	(191,000)
Total: Tourism	7,164,009	7,138,800	7,320,100
2.1.02. MARKETING AGREEMENTS			
06. Purchased Services	304,000	304,000	304,000
Total: Marketing Agreements	304,000	304,000	304,000
TOTAL: TOURISM	7,468,009	7,442,800	7,624,100
TOTAL: TOURISM	7,468,009	7,442,800	7,624,100

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
CULTURE AND HERITAGE			
CULTURE AND HERITAGE			
CURRENT			
3.1.01. CULTURE AND HERITAGE			
01. Salaries	**1,885,886**	1,888,300	1,372,400
02. Employee Benefits	**3,532**	3,600	3,700
03. Transportation & Communication	**70,097**	74,400	45,300
04. Supplies	**83,946**	84,100	49,900
05. Professional Services	**134,051**	139,700	56,500
06. Purchased Services	**143,250**	143,500	141,300
07. Property, Furnishings & Equipment	**47,610**	47,900	-
10. Grants and Subsidies	**675,318**	676,900	398,700
	3,043,690	3,058,400	2,067,800
01. Revenue - Federal	**(24,500)**	-	-
02. Revenue - Provincial	**(115,018)**	(121,400)	(121,400)
Total: Culture and Heritage	**2,904,172**	2,937,000	1,946,400
3.1.02. ARTS AND CULTURE CENTRES			
01. Salaries	**1,798,998**	1,799,000	1,495,300
02. Employee Benefits	**7,350**	7,600	7,600
03. Transportation & Communication	**109,135**	111,300	55,800
04. Supplies	**64,584**	68,300	47,500
06. Purchased Services	**998,677**	1,004,000	1,089,800
07. Property, Furnishings & Equipment	**7,766**	7,800	-
12. Information Technology	**2,837**	3,000	-
	2,989,347	3,001,000	2,696,000
01. Revenue - Federal	**(150,000)**	-	-
02. Revenue - Provincial	**(1,088,768)**	(1,000,000)	(1,000,000)
Total: Arts and Culture Centres	**1,750,579**	2,001,000	1,696,000
3.1.03. NEWFOUNDLAND AND LABRADOR ARTS COUNCIL			
10. Grants and Subsidies	**738,100**	738,100	738,100
Total: Newfoundland and Labrador Arts Council	**738,100**	738,100	738,100
3.1.04. MUSEUM ASSISTANCE PROGRAM			
03. Transportation & Communication	**32,858**	38,100	65,100
04. Supplies	**189**	1,000	-
05. Professional Services	**74,525**	76,000	101,000
06. Purchased Services	**25,481**	26,000	125,500
07. Property, Furnishings & Equipment	**10,504**	12,400	-
12. Information Technology	**2,547**	3,100	-
	146,104	156,600	291,600
01. Revenue - Federal	**(52,560)**	(65,400)	(65,400)
Total: Museum Assistance Program	**93,544**	91,200	226,200

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
CULTURE AND HERITAGE			
CULTURE AND HERITAGE			
CURRENT			
3.1.05. NEWFOUNDLAND AND LABRADOR FILM DEVELOPMENT CORPORATION			
10. Grants and Subsidies	550,000	550,000	550,000
01. Revenue - Federal	(385,000)	(385,000)	(385,000)
Total: Newfoundland and Labrador Film Development Corporation	165,000	165,000	165,000
CAPITAL			
3.1.06. NEWFOUNDLAND AND LABRADOR FILM DEVELOPMENT CORPORATION			
08. Loans, Advances and Investments	1,160,000	1,160,000	1,000,000
Total: Newfoundland and Labrador Film Development Corporation	1,160,000	1,160,000	1,000,000
3.1.07. SUPPORT FOR CULTURAL ACTIVITIES			
03. Transportation & Communication	12,940	15,500	20,000
06. Purchased Services	17,647	18,400	10,000
07. Property, Furnishings & Equipment	154,998	165,000	170,000
12. Information Technology	1,074	1,100	-
Total: Support for Cultural Activities	186,659	200,000	200,000
3.1.08. HISTORIC SITES DEVELOPMENT			
07. Property, Furnishings & Equipment	27,083	85,500	110,000
01. Revenue - Federal	-	(10,000)	(10,000)
Total: Historic Sites Development	27,083	75,500	100,000
TOTAL: CULTURE AND HERITAGE	7,025,137	7,367,800	6,071,700
PROVINCIAL ARCHIVES			
CURRENT			
3.2.01. PROVINCIAL ARCHIVES OPERATIONS			
01. Salaries	850,429	850,500	1,122,400
02. Employee Benefits	1,874	1,900	1,800
03. Transportation & Communication	19,662	21,600	7,600
04. Supplies	44,072	51,100	80,100
05. Professional Services	11,000	11,000	-
06. Purchased Services	23,317	55,300	619,900
07. Property, Furnishings & Equipment	26,751	26,800	-
	977,105	1,018,200	1,831,800
02. Revenue - Provincial	(12,616)	(14,000)	(14,000)
Total: Provincial Archives Operations	964,489	1,004,200	1,817,800

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
CULTURE AND HERITAGE			
PROVINCIAL ARCHIVES			
CURRENT			
3.2.02. NATIONAL ARCHIVES			
01. Salaries	10,000	10,000	-
07. Property, Furnishings & Equipment	-	-	10,000
	10,000	10,000	10,000
01. Revenue - Federal	(10,552)	(10,000)	(10,000)
Total: National Archives	(552)	-	-
TOTAL: PROVINCIAL ARCHIVES	963,937	1,004,200	1,817,800
TOTAL: CULTURE AND HERITAGE	7,989,074	8,372,000	7,889,500
PARKS AND NATURAL AREAS			
PARKS AND NATURAL AREAS			
CURRENT			
4.1.01. PROVINCIAL PARKS AND NATURAL AREAS			
01. Salaries	2,035,978	2,036,300	2,030,700
02. Employee Benefits	2,206	2,300	4,500
03. Transportation & Communication	183,398	183,700	179,800
04. Supplies	252,484	252,900	149,100
05. Professional Services	38,288	38,300	27,400
06. Purchased Services	471,266	472,800	576,000
07. Property, Furnishings & Equipment	2,059	2,100	-
10. Grants and Subsidies	24,000	24,000	4,000
	3,009,679	3,012,400	2,971,500
02. Revenue - Provincial	(550)	(5,000)	(5,000)
Total: Provincial Parks and Natural Areas	3,009,129	3,007,400	2,966,500
CAPITAL			
4.1.02. PARK DEVELOPMENT			
01. Salaries	147,843	147,900	-
03. Transportation & Communication	2,073	2,100	-
04. Supplies	1,892	1,900	-
05. Professional Services	-	-	50,000
06. Purchased Services	97,841	98,100	200,000
Total: Park Development	249,649	250,000	250,000
4.1.03. NATIONAL PARKS			
07. Property, Furnishings & Equipment	-	5,000	5,000
01. Revenue - Federal	-	(2,500)	(2,500)
Total: National Parks	-	2,500	2,500
TOTAL: PARKS AND NATURAL AREAS	3,258,778	3,259,900	3,219,000
TOTAL: PARKS AND NATURAL AREAS	3,258,778	3,259,900	3,219,000

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
WILDLIFE			
WILDLIFE			
CURRENT			
5.1.01. ADMINISTRATION AND ENDANGERED SPECIES			
01. Salaries	**465,166**	465,200	464,100
02. Employee Benefits	**797**	1,900	2,200
03. Transportation & Communication	**316,492**	320,700	179,200
04. Supplies	**65,729**	72,900	134,400
05. Professional Services	-	-	1,600
06. Purchased Services	**389,711**	401,200	483,300
07. Property, Furnishings & Equipment	**4,302**	4,400	-
12. Information Technology	**278,660**	279,200	215,200
Total: Administration and Endangered Species	**1,520,857**	1,545,500	1,480,000
5.1.02. CONSERVATION SERVICES			
01. Salaries	**77,434**	77,500	72,900
02. Employee Benefits	**1,915**	2,000	500
03. Transportation & Communication	**23,470**	24,700	29,200
04. Supplies	**33,814**	33,900	28,400
05. Professional Services	-	-	2,000
06. Purchased Services	**10,774**	12,700	14,200
07. Property, Furnishings & Equipment	**905**	1,100	-
Total: Conservation Services	**148,312**	151,900	147,200
5.1.03. SALMONIER NATURE PARK			
01. Salaries	**337,736**	337,800	337,700
02. Employee Benefits	**1,208**	1,300	400
03. Transportation & Communication	**8,455**	9,400	14,400
04. Supplies	**44,854**	45,000	41,600
05. Professional Services	**850**	900	1,000
06. Purchased Services	**7,201**	8,000	9,000
07. Property, Furnishings & Equipment	**200**	200	-
Total: Salmonier Nature Park	**400,504**	402,600	404,100
5.1.04. WILDLIFE ECOSYSTEM MANAGEMENT PLANNING			
01. Salaries	**305,985**	306,000	340,500
02. Employee Benefits	**350**	700	700
03. Transportation & Communication	**24,653**	25,800	22,900
04. Supplies	**19,294**	20,600	30,800
05. Professional Services	-	-	3,300
06. Purchased Services	**8,158**	8,600	600
Total: Wildlife Ecosystem Management Planning	**358,440**	361,700	398,800

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
WILDLIFE			
WILDLIFE			
CURRENT			
5.1.05. SCIENCE DIVISION			
01. Salaries	**638,051**	639,000	847,400
02. Employee Benefits	**912**	1,000	100
03. Transportation & Communication	**604,532**	609,500	627,300
04. Supplies	**176,239**	181,400	130,400
05. Professional Services	**58,385**	63,100	222,700
06. Purchased Services	**236,296**	236,900	96,400
07. Property, Furnishings & Equipment	**83,409**	85,000	150,000
12. Information Technology	**111,918**	130,000	130,000
Total: Science Division	**1,909,742**	1,945,900	2,204,300
5.1.06. INLAND FISH			
01. Salaries	**10,924**	11,000	51,000
03. Transportation & Communication	**1,781**	1,900	4,800
04. Supplies	**8,228**	8,300	900
06. Purchased Services	**664**	800	5,300
Total: Inland Fish	**21,597**	22,000	62,000
5.1.07. WILDLIFE ECOSYSTEMS ENHANCEMENT			
01. Salaries	**98,556**	98,600	186,100
03. Transportation & Communication	**42,539**	42,700	28,000
04. Supplies	**21,727**	21,900	18,000
05. Professional Services	-	-	18,900
06. Purchased Services	**12,464**	12,800	18,900
07. Property, Furnishings & Equipment	**5,680**	5,700	-
Total: Wildlife Ecosystems Enhancement	**180,966**	181,700	269,900
5.1.08. WILDLIFE ECOSYSTEMS MONITORING			
01. Salaries	**62,723**	68,100	42,000
02. Employee Benefits	**265**	300	-
03. Transportation & Communication	**82,326**	107,000	262,700
04. Supplies	**25,142**	46,400	205,300
06. Purchased Services	**145,105**	164,700	243,600
07. Property, Furnishings & Equipment	**2,090**	3,000	3,000
12. Information Technology	**11,050**	12,700	10,000
	328,701	402,200	766,600
01. Revenue - Federal	**(162,667)**	(615,100)	(615,100)
Total: Wildlife Ecosystems Monitoring	**166,034**	(212,900)	151,500

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
WILDLIFE			
WILDLIFE			
CURRENT			
5.1.09. NATURAL HERITAGE STEWARDSHIP SECRETARIAT			
01. Salaries	**301,543**	301,600	340,600
02. Employee Benefits	**150**	200	-
03. Transportation & Communication	**10,371**	11,500	58,000
04. Supplies	**5,653**	6,000	10,000
05. Professional Services	-	-	4,500
06. Purchased Services	**2,630**	2,800	4,500
07. Property, Furnishings & Equipment	**398**	400	5,000
12. Information Technology	**5,496**	5,500	7,000
Total: Natural Heritage Stewardship Secretariat	**326,241**	328,000	429,600
TOTAL: WILDLIFE	**5,032,693**	4,726,400	5,547,400
TOTAL: WILDLIFE	**5,032,693**	4,726,400	5,547,400
RECREATIONAL SERVICES AND FACILITIES			
RECREATION AND SPORT			
CURRENT			
6.1.01. RECREATION - OPERATIONS			
01. Salaries	**801,822**	801,900	749,700
02. Employee Benefits	**600**	600	1,700
03. Transportation & Communication	**91,606**	92,100	94,100
04. Supplies	**97,158**	99,300	55,300
06. Purchased Services	**20,291**	20,500	23,900
07. Property, Furnishings & Equipment	**139**	200	-
10. Grants and Subsidies	**1,256,146**	1,256,200	1,201,200
	2,267,762	2,270,800	2,125,900
02. Revenue - Provincial	**(169,431)**	(163,300)	(163,300)
Total: Recreation - Operations	**2,098,331**	2,107,500	1,962,600
CAPITAL			
6.1.02. COMMUNITY SPORTS FACILITIES			
10. Grants and Subsidies	**976,966**	977,000	227,000
Total: Community Sports Facilities	**976,966**	977,000	227,000
TOTAL: RECREATION AND SPORT	**3,075,297**	3,084,500	2,189,600
TOTAL: RECREATIONAL SERVICES AND FACILITIES	**3,075,297**	3,084,500	2,189,600

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
LABRADOR OPERATIONS			
LABRADOR OPERATIONS			
CURRENT			
7.1.01. LABRADOR OPERATIONS			
01. Salaries	**553,679**	553,700	385,200
02. Employee Benefits	**678**	700	300
03. Transportation & Communication	**64,131**	68,400	79,200
04. Supplies	**7,557**	8,600	3,800
06. Purchased Services	**10,239**	13,000	14,200
10. Grants and Subsidies	**426,863**	427,000	427,000
	1,063,147	1,071,400	909,700
02. Revenue - Provincial	**(79,898)**	(63,000)	(63,000)
Total: Labrador Operations	**983,249**	1,008,400	846,700
TOTAL: LABRADOR OPERATIONS	**983,249**	1,008,400	846,700
TOTAL: LABRADOR OPERATIONS	**983,249**	1,008,400	846,700
TOTAL: DEPARTMENT	**31,322,611**	32,119,000	31,369,000

DEPARTMENT OF TOURISM, CULTURE AND RECREATION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	31,369,000
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	2,659,700
Original estimates of expenditure	34,028,700
Supplementary supply	750,000
Total appropriation	34,778,700
Total net expenditure	31,322,611
Add revenue less transfers	3,062,090
Total gross expenditure (budgetary, non-statutory)	34,384,701
Unexpended balance of appropriation	393,999

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	31,784,344	3,062,090	28,722,254
Capital Account	2,600,357	-	2,600,357
Totals	34,384,701	3,062,090	31,322,611

GARY NORRIS
Deputy Minister
Tourism, Culture and Recreation

DEPARTMENT OF EDUCATION
Statement of Expenditure and Related Revenue
FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**312,366**	312,500	304,400
03. Transportation & Communication	**45,603**	45,700	37,200
04. Supplies	**2,222**	2,600	2,600
06. Purchased Services	**4,781**	5,300	6,700
Total: Minister's Office	**364,972**	366,100	350,900
TOTAL: MINISTER'S OFFICE	**364,972**	366,100	350,900
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**509,964**	510,100	479,700
02. Employee Benefits	**768**	900	1,400
03. Transportation & Communication	**78,308**	78,400	60,300
04. Supplies	**2,116**	2,300	2,000
05. Professional Services	**5,751**	5,800	9,500
06. Purchased Services	**8,185**	8,200	2,100
Total: Executive Support	**605,092**	605,700	555,000
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**1,426,936**	1,427,400	1,352,000
02. Employee Benefits	**100,065**	115,700	15,900
03. Transportation & Communication	**410,014**	410,200	389,000
04. Supplies	**81,995**	84,000	71,500
05. Professional Services	**43,695**	46,000	50,000
06. Purchased Services	**739,168**	743,000	263,300
07. Property, Furnishings & Equipment	**31,965**	32,000	10,000
10. Grants and Subsidies	**45,662**	55,000	55,000
12. Information Technology	**787,500**	787,500	775,500
	3,667,000	3,700,800	2,982,200
02. Revenue - Provincial	**(96,626)**	(20,000)	(20,000)
Total: Administrative Support	**3,570,374**	3,680,800	2,962,200
1.2.03. ASSISTANCE TO EDUCATIONAL AGENCIES AND ADVISORY COMMITTEES			
10. Grants and Subsidies	**333,522**	333,600	333,600
Total: Assistance to Educational Agencies and Advisory Committees	**333,522**	333,600	333,600

DEPARTMENT OF EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.04. CORPORATE PLANNING AND RESEARCH			
01. Salaries	**271,401**	271,500	241,900
02. Employee Benefits	**455**	700	2,200
03. Transportation & Communication	**18,377**	19,900	11,300
04. Supplies	**3,310**	4,000	4,500
05. Professional Services	**66,706**	70,100	70,100
06. Purchased Services	**13,111**	13,600	23,600
12. Information Technology	**5,699**	7,500	7,500
Total: Corporate Planning and Research	**379,059**	387,300	361,100
TOTAL: GENERAL ADMINISTRATION	**4,888,047**	5,007,400	4,211,900
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**5,253,019**	5,373,500	4,562,800
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
FINANCIAL ASSISTANCE			
CURRENT			
2.1.01. TEACHING SERVICES			
10. Grants and Subsidies	**373,563,542**	373,606,400	347,104,700
02. Revenue - Provincial	**(185,349)**	(25,000)	(25,000)
Total: Teaching Services	**373,378,193**	373,581,400	347,079,700
2.1.02. SCHOOL BOARD OPERATIONS			
06. Purchased Services	**1,259,347**	1,260,000	840,000
09. Allowances and Assistance	**72,651**	72,900	165,000
10. Grants and Subsidies	**128,468,588**	128,468,600	126,664,300
Total: School Board Operations	**129,800,586**	129,801,500	127,669,300
2.1.03. NATIVE PEOPLES' EDUCATION			
10. Grants and Subsidies	**2,178,118**	2,180,900	1,824,500
01. Revenue - Federal	**(1,980,992)**	(1,824,500)	(1,824,500)
Total: Native Peoples' Education	**197,126**	356,400	-
2.1.04. COMMUNITY ACCESS PROGRAM			
01. Salaries	**452,486**	453,000	475,300
02. Employee Benefits	-	-	5,000
03. Transportation & Communication	**39,083**	39,100	73,000
04. Supplies	**1,033**	1,800	4,000
06. Purchased Services	**44,799**	44,900	120,000
07. Property, Furnishings & Equipment	**1,432**	2,000	-
10. Grants and Subsidies	**853,897**	854,000	1,455,000
12. Information Technology	**14,702**	15,000	22,700
	1,407,432	1,409,800	2,155,000
01. Revenue - Federal	**(1,005,151)**	(1,400,000)	(1,400,000)
Total: Community Access Program	**402,281**	9,800	755,000

DEPARTMENT OF EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
FINANCIAL ASSISTANCE			
CURRENT			
2.1.05. LEARNING RESOURCES DISTRIBUTION CENTRE			
01. Salaries	244,555	244,600	258,900
03. Transportation & Communication	4,388	4,600	4,600
07. Property, Furnishings & Equipment	-	400	400
Total: Learning Resources Distribution Centre	248,943	249,600	263,900
2.1.06. SCHOOL SUPPLIES			
04. Supplies	6,405,607	6,419,100	6,419,100
02. Revenue - Provincial	(1,453,345)	(700,000)	(700,000)
Total: School Supplies	4,952,262	5,719,100	5,719,100
2.1.07. FRANCOPHONE GOVERNANCE			
01. Salaries	61,338	61,400	64,400
03. Transportation & Communication	3,088	7,000	7,000
06. Purchased Services	-	3,000	3,000
07. Property, Furnishings & Equipment	-	2,000	2,000
10. Grants and Subsidies	1,046,367	1,046,600	1,106,600
	1,110,793	1,120,000	1,183,000
01. Revenue - Federal	(436,376)	(643,300)	(643,300)
Total: Francophone Governance	674,417	476,700	539,700
CAPITAL			
2.1.08. NEWFOUNDLAND AND LABRADOR EDUCATION INVESTMENT CORPORATION			
10. Grants and Subsidies	181,200	181,200	1,550,000
Total: Newfoundland and Labrador Education Investment Corporation	181,200	181,200	1,550,000
2.1.09. NATIVE PEOPLES' EDUCATION			
10. Grants and Subsidies	250,000	250,000	-
Total: Native People's Education	250,000	250,000	-
TOTAL: FINANCIAL ASSISTANCE	510,085,008	510,625,700	483,576,700

DEPARTMENT OF EDUCATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
PROGRAM DEVELOPMENT			
CURRENT			
2.2.01. CURRICULUM DEVELOPMENT			
01. Salaries	**826,991**	827,000	854,900
03. Transportation & Communication	**199,188**	199,200	212,100
04. Supplies	**6,748**	7,000	1,900
05. Professional Services	**11,408**	15,300	10,000
06. Purchased Services	**105,607**	105,700	90,700
07. Property, Furnishings & Equipment	**920**	1,000	500
09. Allowances and Assistance	**32,848**	33,500	33,500
Total: Curriculum Development	**1,183,710**	1,188,700	1,203,600
2.2.02. LANGUAGE PROGRAMS			
01. Salaries	**294,095**	294,300	473,300
03. Transportation & Communication	**90,803**	107,300	142,000
04. Supplies	**2,715**	4,000	15,000
05. Professional Services	**1,424**	5,000	10,000
06. Purchased Services	**20,389**	21,000	15,000
07. Property, Furnishings & Equipment	**699**	6,500	10,000
09. Allowances and Assistance	**409,121**	415,000	615,000
10. Grants and Subsidies	**1,607,361**	1,668,300	1,353,800
12. Information Technology	**-**	1,000	-
	2,426,607	2,522,400	2,634,100
01. Revenue - Federal	**(2,777,500)**	(2,300,000)	(2,300,000)
Total: Language Programs	**(350,893)**	222,400	334,100
2.2.03. CENTRE FOR DISTANCE LEARNING AND INNOVATION			
01. Salaries	**277,818**	378,800	368,300
03. Transportation & Communication	**890,813**	904,500	840,000
04. Supplies	**11,038**	11,200	29,800
05. Professional Services	**235,463**	235,900	630,800
06. Purchased Services	**175,040**	175,400	79,000
07. Property, Furnishings & Equipment	**663,150**	675,200	547,000
10. Grants and Subsidies	**1,533,043**	1,597,000	1,597,000
Total: Centre for Distance Learning and Innovation	**3,786,365**	3,978,000	4,091,900

DEPARTMENT OF EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
PROGRAM DEVELOPMENT			
CURRENT			
2.2.04. STUDENT EVALUATION AND SCHOLARSHIPS			
01. Salaries	**124,683**	124,700	109,000
03. Transportation & Communication	**24,237**	24,700	19,100
04. Supplies	**17,229**	18,000	14,200
06. Purchased Services	**25,400**	25,400	23,600
09. Allowances and Assistance	**239,500**	247,000	247,000
12. Information Technology	**121,698**	121,800	121,800
	552,747	561,600	534,700
02. Revenue - Provincial	**(13,255)**	(8,400)	(8,400)
Total: Student Evaluation and Scholarships	**539,492**	553,200	526,300
TOTAL: PROGRAM DEVELOPMENT	**5,158,674**	5,942,300	6,155,900
SCHOOL SERVICES AND PROFESSIONAL DEVELOPMENT			
CURRENT			
2.3.01. SCHOOL SERVICES			
01. Salaries	**198,536**	198,600	270,700
03. Transportation & Communication	**33,031**	33,200	77,800
04. Supplies	**1,668**	1,700	1,400
	233,235	233,500	349,900
02. Revenue - Provincial	**(45,265)**	(20,000)	(20,000)
Total: School Services	**187,970**	213,500	329,900
2.3.02. STUDENT TESTING AND EVALUATION			
01. Salaries	**633,268**	633,300	651,100
02. Employee Benefits	**207**	700	700
03. Transportation & Communication	**127,242**	127,900	119,900
04. Supplies	**18,636**	20,900	32,900
05. Professional Services	**544,058**	544,900	553,100
06. Purchased Services	**72,441**	72,800	63,500
12. Information Technology	**6,612**	9,000	9,000
Total: Student Testing and Evaluation	**1,402,464**	1,409,500	1,430,200
2.3.03. PROFESSIONAL DEVELOPMENT			
09. Allowances and Assistance	**3,977,107**	3,977,300	3,539,000
10. Grants and Subsidies	**856,120**	860,000	900,000
Total: Professional Development	**4,833,227**	4,837,300	4,439,000
TOTAL: SCHOOL SERVICES AND PROFESSIONAL DEVELOPMENT	**6,423,661**	6,460,300	6,199,100

DEPARTMENT OF EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
PRIMARY, ELEMENTARY AND SECONDARY EDUCATION			
STUDENT SUPPORT SERVICES			
CURRENT			
2.4.01. STUDENT SUPPORT SERVICES			
01. Salaries	558,314	559,600	567,800
02. Employee Benefits	-	-	1,000
03. Transportation & Communication	123,585	125,700	114,500
04. Supplies	70,259	76,500	175,000
06. Purchased Services	75,460	77,600	180,600
	827,618	839,400	1,038,900
02. Revenue - Provincial	(43,093)	(105,000)	(105,000)
Total: Student Support Services	784,525	734,400	933,900
2.4.02. ATLANTIC PROVINCES SPECIAL EDUCATION AUTHORITY			
10. Grants and Subsidies	459,630	459,700	559,000
Total: Atlantic Provinces Special Education Authority	459,630	459,700	559,000
2.4.03. NEWFOUNDLAND SCHOOL FOR THE DEAF			
01. Salaries	1,686,360	1,691,900	1,533,500
03. Transportation & Communication	170,760	173,400	184,000
04. Supplies	99,994	102,000	92,000
06. Purchased Services	160,582	165,600	165,600
07. Property, Furnishings & Equipment	10,724	14,600	24,600
Total: Newfoundland School for the Deaf	2,128,420	2,147,500	1,999,700
TOTAL: STUDENT SUPPORT SERVICES	3,372,575	3,341,600	3,492,600
TOTAL: PRIMARY, ELEMENTARY AND SECONDARY EDUCATION	525,039,918	526,369,900	499,424,300
LITERACY, LIBRARY AND INFORMATION SERVICES			
LITERACY POLICY SERVICES			
CURRENT			
3.1.01. LITERACY SERVICES			
01. Salaries	55,831	56,300	55,600
03. Transportation & Communication	23,382	23,800	8,800
04. Supplies	10,401	10,500	500
05. Professional Services	22,938	23,000	-
06. Purchased Services	449,191	449,700	444,700
10. Grants and Subsidies	431,000	431,000	431,000
	992,743	994,300	940,600
01. Revenue - Federal	(75,000)	-	-
Total: Literacy Services	917,743	994,300	940,600
TOTAL: LITERACY POLICY SERVICES	917,743	994,300	940,600

DEPARTMENT OF EDUCATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
LITERACY, LIBRARY AND INFORMATION SERVICES			
PUBLIC LIBRARY AND INFORMATION SERVICES			
CURRENT			
3.2.01. PROVINCIAL INFORMATION AND LIBRARY RESOURCES			
10. Grants and Subsidies	**6,855,800**	6,855,800	6,855,800
Total: Provincial Information and Library Resources	**6,855,800**	6,855,800	6,855,800
CAPITAL			
3.2.02. PROVINCIAL INFORMATION AND LIBRARY RESOURCES			
10. Grants and Subsidies	**120,000**	120,000	120,000
Total: Provincial Information and Library Resources	**120,000**	120,000	120,000
TOTAL: PUBLIC LIBRARY AND INFORMATION SERVICES	**6,975,800**	6,975,800	6,975,800
TOTAL: LITERACY, LIBRARY AND INFORMATION SERVICES	**7,893,543**	7,970,100	7,916,400
TOTAL: DEPARTMENT	**538,186,480**	539,713,500	511,903,500

DEPARTMENT OF EDUCATION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	511,903,500
Add (subtract) transfers of estimates	27,810,000
Addback revenue estimates net of transfers	7,046,200
Original estimates of expenditure	546,759,700
Supplementary supply	-
Total appropriation	546,759,700
Total net expenditure	538,186,480
Add revenue less transfers	8,111,952
Total gross expenditure (budgetary, non-statutory)	546,298,432
Unexpended balance of appropriation	461,268

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	545,747,232	8,111,952	537,635,280
Capital Account	551,200	-	551,200
Totals	546,298,432	8,111,952	538,186,480

HAROLD PRESS
Deputy Minister
Education

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES
Statement of Expenditure and Related Revenue
FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**342,507**	343,100	323,600
03. Transportation & Communication	**42,631**	50,000	50,000
04. Supplies	**6,491**	6,500	6,500
06. Purchased Services	**9,196**	16,000	16,000
Total: Minister's Office	**400,825**	415,600	396,100
TOTAL: MINISTER'S OFFICE	**400,825**	415,600	396,100
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**907,715**	908,700	835,100
02. Employee Benefits	**1,760**	2,500	2,500
03. Transportation & Communication	**88,268**	88,300	59,000
04. Supplies	**7,940**	8,000	8,000
06. Purchased Services	**3,899**	4,000	4,000
Total: Executive Support	**1,009,582**	1,011,500	908,600
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**3,871,901**	3,876,900	3,888,800
02. Employee Benefits	**302,889**	303,200	348,000
03. Transportation & Communication	**509,125**	514,500	604,800
04. Supplies	**261,826**	270,700	288,700
05. Professional Services	**1,050**	21,000	254,000
06. Purchased Services	**489,279**	497,100	611,100
07. Property, Furnishings & Equipment	**58,040**	59,500	49,500
12. Information Technology	**4,361,393**	4,376,800	3,147,700
	9,855,503	9,919,700	9,192,600
02. Revenue - Provincial	**(208,299)**	(50,000)	(50,000)
Total: Administrative Support	**9,647,204**	9,869,700	9,142,600

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.03. MEDICAL SERVICES			
01. Salaries	**1,307,464**	1,332,200	1,202,300
02. Employee Benefits	**1,840**	2,400	6,000
03. Transportation & Communication	**75,914**	80,700	57,700
04. Supplies	**6,152**	6,400	4,400
05. Professional Services	**210,929**	211,200	261,000
06. Purchased Services	**25,330**	27,300	12,200
07. Property, Furnishings & Equipment	**4,741**	5,000	-
12. Information Technology	**14,072**	14,100	-
	1,646,442	1,679,300	1,543,600
01. Revenue - Federal	**(60,000)**	(76,100)	(76,100)
02. Revenue - Provincial	**(70,250)**	(150,000)	(150,000)
Total: Medical Services	**1,516,192**	1,453,200	1,317,500
1.2.04. BOARD SERVICES			
01. Salaries	**800,845**	803,900	803,900
02. Employee Benefits	**3,184**	4,000	7,000
03. Transportation & Communication	**67,325**	70,300	82,300
04. Supplies	**2,391**	4,800	6,800
05. Professional Services	**215,927**	216,900	284,000
06. Purchased Services	**116**	1,000	1,000
10. Grants and Subsidies	**187,594**	187,600	150,000
Total: Board Services	**1,277,382**	1,288,500	1,335,000
1.2.05. POLICY AND PROGRAM SERVICES			
01. Salaries	**1,625,901**	1,626,000	1,887,000
02. Employee Benefits	**6,217**	10,100	14,100
03. Transportation & Communication	**177,929**	180,700	211,700
04. Supplies	**11,302**	15,600	15,600
05. Professional Services	**154,946**	155,000	148,000
06. Purchased Services	**299,788**	321,500	194,500
	2,276,083	2,308,900	2,470,900
01. Revenue - Federal	**(93,450)**	(62,600)	(62,600)
02. Revenue - Provincial	**(221,328)**	(100,000)	(100,000)
Total: Policy and Program Services	**1,961,305**	2,146,300	2,308,300

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.06. GOVERNMENT AND AGENCY RELATIONS			
01. Salaries	**528,421**	528,700	498,700
02. Employee Benefits	**385**	2,000	2,000
03. Transportation & Communication	**24,939**	27,400	25,000
04. Supplies	**2,972**	3,500	2,000
05. Professional Services	**349,953**	351,000	275,000
06. Purchased Services	**183**	3,500	3,500
Total: Government and Agency Relations	**906,853**	916,100	806,200
TOTAL: GENERAL ADMINISTRATION	**16,318,518**	16,685,300	15,818,200
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**16,719,343**	17,100,900	16,214,300
MEDICAL SERVICES AND SUPPORT			
MEMORIAL UNIVERSITY FACULTY OF MEDICINE			
CURRENT			
2.1.01. MEMORIAL UNIVERSITY FACULTY OF MEDICINE			
10. Grants and Subsidies	**20,087,900**	20,087,900	20,038,400
Total: Memorial University Faculty of Medicine	**20,087,900**	20,087,900	20,038,400
TOTAL: MEMORIAL UNIVERSITY FACULTY OF MEDICINE	**20,087,900**	20,087,900	20,038,400
DRUG SUBSIDIZATION			
CURRENT			
2.2.01. INCOME SUPPORT			
05. Professional Services	**881,587**	882,000	897,000
09. Allowances and Assistance	**51,040,004**	51,040,100	46,657,500
Total: Income Support	**51,921,591**	51,922,100	47,554,500
2.2.02. SENIOR CITIZENS			
09. Allowances and Assistance	**36,435,525**	36,435,600	32,561,700
Total: Senior Citizens	**36,435,525**	36,435,600	32,561,700
2.2.03. SPECIAL DRUG PROGRAMS			
09. Allowances and Assistance	**685,656**	711,200	631,200
Total: Special Drug Programs	**685,656**	711,200	631,200
TOTAL: DRUG SUBSIDIZATION	**89,042,772**	89,068,900	80,747,400

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
MEDICAL SERVICES AND SUPPORT			
MEDICAL CARE PLAN			
CURRENT			
2.3.01. ADMINISTRATION			
01. Salaries	1,513,175	1,513,300	1,323,200
02. Employee Benefits	638	1,000	1,000
03. Transportation & Communication	14,117	15,100	25,100
04. Supplies	1,226	1,700	1,700
05. Professional Services	-	1,000	13,000
06. Purchased Services	10,717	11,400	1,400
	1,539,873	1,543,500	1,365,400
02. Revenue - Provincial	(55,270)	(70,000)	(70,000)
Total: Administration	1,484,603	1,473,500	1,295,400
2.3.02. PHYSICIANS' SERVICES			
05. Professional Services	133,519,694	133,519,800	137,782,000
09. Allowances and Assistance	5,641,855	5,642,000	5,850,000
10. Grants and Subsidies	62,194,200	62,194,300	59,364,400
	201,355,749	201,356,100	202,996,400
02. Revenue - Provincial	(1,023,271)	(1,200,000)	(1,200,000)
Total: Physicians' Services	200,332,478	200,156,100	201,796,400
2.3.03. DENTAL SERVICES			
05. Professional Services	4,718,420	4,718,500	5,525,000
Total: Dental Services	4,718,420	4,718,500	5,525,000
TOTAL: MEDICAL CARE PLAN	206,535,501	206,348,100	208,616,800
EMERGENCY AND TRANSPORTATION SERVICES			
CURRENT			
2.4.01. ROAD AMBULANCE			
09. Allowances and Assistance	4,311,016	4,351,300	4,245,100
10. Grants and Subsidies	5,644,619	5,645,300	5,535,000
	9,955,635	9,996,600	9,780,100
02. Revenue - Provincial	(132,400)	(150,000)	(150,000)
Total: Road Ambulance	9,823,235	9,846,600	9,630,100
TOTAL: EMERGENCY AND TRANSPORTATION SERVICES	9,823,235	9,846,600	9,630,100
TOTAL: MEDICAL SERVICES AND SUPPORT	325,489,408	325,351,500	319,032,700

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
HEALTH AND COMMUNITY SERVICE DELIVERY			
COMMUNITY SERVICES			
CURRENT			
3.1.01. COMMUNITY SERVICES			
01. Salaries	**332,658**	333,400	337,100
02. Employee Benefits	**280**	1,000	-
03. Transportation & Communication	**248,777**	256,800	174,300
04. Supplies	**1,665,761**	1,668,100	1,742,100
05. Professional Services	**184,867**	207,000	65,000
06. Purchased Services	**63,508**	64,200	63,200
09. Allowances and Assistance	**759,795**	780,000	-
10. Grants and Subsidies	**232,061,522**	232,061,800	232,244,200
	235,317,168	235,372,300	234,625,900
01. Revenue - Federal	**(4,826,280)**	(4,172,200)	(4,172,200)
02. Revenue - Provincial	**(1,191,333)**	(1,000,000)	(1,000,000)
Total: Community Services	**229,299,555**	230,200,100	229,453,700
3.1.02. SUPPORT TO COMMUNITY AGENCIES			
10. Grants and Subsidies	**1,901,850**	1,907,800	1,857,300
Total: Support to Community Agencies	**1,901,850**	1,907,800	1,857,300
TOTAL: COMMUNITY SERVICES	**231,201,405**	232,107,900	231,311,000
HEALTH FACILITIES AND RELATED SERVICES			
CURRENT			
3.2.01. HEALTH FACILITIES OPERATIONS			
05. Professional Services	**534,801**	550,000	220,000
09. Allowances and Assistance	**2,448,995**	2,471,900	2,640,900
10. Grants and Subsidies	**861,993,615**	862,009,000	834,179,900
11. Debt Expenses	**2,439,614**	2,439,700	2,439,600
	867,417,025	867,470,600	839,480,400
01. Revenue - Federal	**(4,049,914)**	(1,070,900)	(1,070,900)
02. Revenue - Provincial	**(12,571,204)**	(10,400,000)	(10,400,000)
Total: Health Facilities Operations	**850,795,907**	855,999,700	828,009,500
3.2.02. PAY EQUITY			
10. Grants and Subsidies	**54,958,165**	54,958,200	46,929,100
Total: Pay Equity	**54,958,165**	54,958,200	46,929,100
TOTAL: HEALTH FACILITIES AND RELATED SERVICES	**905,754,072**	910,957,900	874,938,600
HEALTH CARE FACILITIES AND EQUIPMENT			
CAPITAL			
3.3.01. FURNISHINGS AND EQUIPMENT			
07. Property, Furnishings & Equipment	**1,298,472**	1,300,000	1,000,000
Total: Furnishings and Equipment	**1,298,472**	1,300,000	1,000,000

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

	Actual	Estimates Amended	Estimates Original
	$	$	$
HEALTH AND COMMUNITY SERVICE DELIVERY			
HEALTH CARE FACILITIES AND EQUIPMENT			
CAPITAL			
3.3.02. HEALTH CARE FACILITIES			
01. Salaries	**161,602**	222,000	222,000
03. Transportation & Communication	**13,793**	21,000	21,000
05. Professional Services	**2,256,580**	2,367,000	2,807,000
06. Purchased Services	**23,237,637**	24,261,200	28,850,000
07. Property, Furnishings & Equipment	**750,000**	750,000	750,000
10. Grants and Subsidies	**2,724,375**	2,728,800	1,500,000
11. Debt Expenses	**13,039**	13,100	13,100
	29,157,026	30,363,100	34,163,100
02. Revenue - Provincial	**(3,000,000)**	(3,050,000)	(3,050,000)
Total: Health Care Facilities	**26,157,026**	27,313,100	31,113,100
TOTAL: HEALTH CARE FACILITIES AND EQUIPMENT	**27,455,498**	28,613,100	32,113,100
TOTAL: HEALTH AND COMMUNITY SERVICE DELIVERY	**1,164,410,975**	1,171,678,900	1,138,362,700
TOTAL: DEPARTMENT	**1,506,619,726**	1,514,131,300	1,473,609,700

DEPARTMENT OF HEALTH AND COMMUNITY SERVICES (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	1,473,609,700
Add (subtract) transfers of estimates	36,521,600
Addback revenue estimates net of transfers	21,551,800
Original estimates of expenditure	1,531,683,100
Supplementary supply	4,000,000
Total appropriation	1,535,683,100
Total net expenditure	1,506,619,726
Add revenue less transfers	27,502,999
Total gross expenditure (budgetary, non-statutory)	1,534,122,725
Unexpended balance of appropriation	1,560,375

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	1,503,667,227	24,502,999	1,479,164,228
Capital Account	30,455,498	3,000,000	27,455,498
Totals	1,534,122,725	27,502,999	1,506,619,726

ROBERT THOMPSON
Deputy Minister
Health and Community Services

DEPARTMENT OF HUMAN RESOURCES AND EMPLOYMENT

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	232,379	241,900	254,900
03. Transportation & Communication	27,911	30,000	50,000
04. Supplies	2,666	4,400	4,400
06. Purchased Services	5,811	7,000	7,000
Total: Minister's Office	268,767	283,300	316,300
TOTAL: MINISTER'S OFFICE	268,767	283,300	316,300
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	474,781	475,200	496,700
02. Employee Benefits	-	-	2,000
03. Transportation & Communication	40,786	41,200	45,000
04. Supplies	6,183	6,200	4,000
06. Purchased Services	2,457	3,000	1,400
Total: Executive Support	524,207	525,600	549,100
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	2,704,269	2,704,900	2,258,900
02. Employee Benefits	170,772	172,400	218,000
03. Transportation & Communication	175,947	183,000	309,800
04. Supplies	77,500	79,000	87,500
05. Professional Services	57,127	60,000	64,200
06. Purchased Services	1,303,348	1,308,900	1,513,600
07. Property, Furnishings & Equipment	7,562	7,600	5,000
12. Information Technology	3,548,975	3,625,600	3,715,100
	8,045,500	8,141,400	8,172,100
02. Revenue - Provincial	(120,216)	(20,000)	(20,000)
Total: Administrative Support	7,925,284	8,121,400	8,152,100

DEPARTMENT OF HUMAN RESOURCES AND EMPLOYMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
GENERAL ADMINISTRATION			
CURRENT			
1.2.03. PROGRAM DEVELOPMENT AND PLANNING			
01. Salaries	1,696,800	1,700,600	1,915,600
03. Transportation & Communication	111,160	117,100	119,500
04. Supplies	9,550	9,800	16,300
05. Professional Services	36,662	41,000	50,000
06. Purchased Services	62,500	65,000	84,600
10. Grants and Subsidies	31,735	32,000	32,000
	1,948,407	1,965,500	2,218,000
02. Revenue - Provincial	(22,039)	-	-
Total: Program Development and Planning	1,926,368	1,965,500	2,218,000
TOTAL: GENERAL ADMINISTRATION	10,375,859	10,612,500	10,919,200
TOTAL: EXECUTIVE AND SUPPORT SERVICES	10,644,626	10,895,800	11,235,500
SERVICE DELIVERY			
REGIONAL OPERATIONS			
CURRENT			
2.1.01. CLIENT SERVICES			
01. Salaries	15,916,134	15,916,200	15,782,700
02. Employee Benefits	1,895	1,900	3,300
03. Transportation & Communication	967,398	981,200	1,022,100
04. Supplies	131,759	135,350	143,800
06. Purchased Services	143,924	148,350	169,100
07. Property, Furnishings & Equipment	46,769	52,600	40,900
	17,207,879	17,235,600	17,161,900
02. Revenue - Provincial	-	(25,000)	(25,000)
Total: Client Services	17,207,879	17,210,600	17,136,900
TOTAL: REGIONAL OPERATIONS	17,207,879	17,210,600	17,136,900
TOTAL: SERVICE DELIVERY	17,207,879	17,210,600	17,136,900
INCOME SUPPORT SERVICES			
INCOME SUPPORT			
CURRENT			
3.1.01. SOCIAL ASSISTANCE			
03. Transportation & Communication	410,205	410,600	400,000
09. Allowances and Assistance	209,704,390	209,722,900	206,700,000
	210,114,595	210,133,500	207,100,000
02. Revenue - Provincial	(4,966,084)	(5,700,000)	(5,700,000)
Total: Social Assistance	205,148,511	204,433,500	201,400,000

DEPARTMENT OF HUMAN RESOURCES AND EMPLOYMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
INCOME SUPPORT SERVICES			
INCOME SUPPORT			
CURRENT			
3.1.02. NATIONAL CHILD BENEFIT REINVESTMENT			
09. Allowances and Assistance	**1,336,560**	1,337,400	1,600,000
Total: National Child Benefit Reinvestment	**1,336,560**	1,337,400	1,600,000
3.1.03. MOTHER/BABY NUTRITION SUPPLEMENT			
01. Salaries	**40,000**	40,000	40,000
03. Transportation & Communication	**4,749**	5,000	-
04. Supplies	-	1,000	-
06. Purchased Services	**1,702**	2,500	20,000
09. Allowances and Assistance	**247,680**	248,000	400,000
Total: Mother/Baby Nutrition Supplement	**294,131**	296,500	460,000
TOTAL: INCOME SUPPORT	**206,779,202**	206,067,400	203,460,000
TOTAL: INCOME SUPPORT SERVICES	**206,779,202**	206,067,400	203,460,000
EMPLOYMENT AND LABOUR MARKET DEVELOPMENT			
EMPLOYMENT AND LABOUR MARKET DEVELOPMENT			
CURRENT			
4.1.01. EMPLOYMENT DEVELOPMENT PROGRAMS			
01. Salaries	**279,988**	284,300	284,300
03. Transportation & Communication	**6,841**	6,900	12,200
04. Supplies	**37,639**	37,700	47,000
06. Purchased Services	**793**	1,200	15,000
09. Allowances and Assistance	**434,624**	545,000	1,500,000
10. Grants and Subsidies	**6,117,912**	6,126,500	5,996,500
Total: Employment Development Programs	**6,877,797**	7,001,600	7,855,000
4.1.02. LABOUR MARKET ADJUSTMENT PROGRAMS			
10. Grants and Subsidies	**5,176,683**	5,177,000	5,470,000
01. Revenue - Federal	**(204,161)**	(200,000)	(200,000)
Total: Labour Market Adjustment Programs	**4,972,522**	4,977,000	5,270,000

DEPARTMENT OF HUMAN RESOURCES AND EMPLOYMENT (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
EMPLOYMENT AND LABOUR MARKET DEVELOPMENT			
EMPLOYMENT AND LABOUR MARKET DEVELOPMENT			
CURRENT			
4.1.03. EMPLOYMENT ASSISTANCE PROGRAMS FOR PERSONS WITH DISABILITIES			
09. Allowances and Assistance	**5,575,510**	5,591,800	5,255,000
10. Grants and Subsidies	**1,401,932**	1,402,000	1,383,800
	6,977,442	6,993,800	6,638,800
01. Revenue - Federal	**(3,020,000)**	(2,750,000)	(2,750,000)
Total: Employment Assistance Programs for Persons with Disabilities	**3,957,442**	4,243,800	3,888,800
TOTAL: EMPLOYMENT AND LABOUR MARKET DEVELOPMENT	**15,807,761**	16,222,400	17,013,800
TOTAL: EMPLOYMENT AND LABOUR MARKET DEVELOPMENT	**15,807,761**	16,222,400	17,013,800
TOTAL: DEPARTMENT	**250,439,468**	250,396,200	248,846,200

DEPARTMENT OF HUMAN RESOURCES AND EMPLOYMENT (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	248,846,200
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	8,695,000
Original estimates of expenditure	257,541,200
Supplementary supply	1,550,000
Total appropriation	259,091,200
Total net expenditure	250,439,468
Add revenue less transfers	8,332,500
Total gross expenditure (budgetary, non-statutory)	258,771,968
Unexpended balance of appropriation	319,232

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	258,771,968	8,332,500	250,439,468

VIVIAN RANDELL
Deputy Minister
Human Resources and Employment

DEPARTMENT OF JUSTICE

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**228,250**	228,300	214,300
02. Employee Benefits	**2,244**	2,300	900
03. Transportation & Communication	**42,683**	43,100	41,200
04. Supplies	**6,780**	7,000	4,500
06. Purchased Services	**18,046**	18,600	4,300
Total: Minister's Office	**298,003**	299,300	265,200
TOTAL: MINISTER'S OFFICE	**298,003**	299,300	265,200
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**646,062**	646,100	607,300
02. Employee Benefits	**9,740**	9,800	9,500
03. Transportation & Communication	**54,463**	55,600	38,200
04. Supplies	**4,752**	5,000	4,100
06. Purchased Services	**9,772**	9,900	2,200
07. Property, Furnishings & Equipment	**1,372**	1,500	500
Total: Executive Support	**726,161**	727,900	661,800
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**1,543,312**	1,543,400	1,423,100
02. Employee Benefits	**256,700**	261,700	174,400
03. Transportation & Communication	**270,078**	272,300	233,300
04. Supplies	**15,887**	16,600	20,900
05. Professional Services	**31,127**	31,300	16,500
06. Purchased Services	**89,986**	99,300	121,800
07. Property, Furnishings & Equipment	**3,399**	3,400	700
10. Grants and Subsidies	**212,784**	215,000	190,000
12. Information Technology	**586,839**	586,900	548,000
	3,010,112	3,029,900	2,728,700
01. Revenue - Federal	-	(252,000)	(252,000)
02. Revenue - Provincial	**(313,019)**	(43,000)	(43,000)
Total: Administrative Support	**2,697,093**	2,734,900	2,433,700

DEPARTMENT OF JUSTICE (CONTINUED)

EXECUTIVE AND SUPPORT SERVICES

GENERAL ADMINISTRATION

CURRENT

		Estimates	
	Actual	Amended	Original
	$	$	$
1.2.03. LEGAL INFORMATION MANAGEMENT			
01. Salaries	**244,861**	244,900	261,000
02. Employee Benefits	**1,003**	1,900	1,900
03. Transportation & Communication	**3,859**	4,000	11,000
04. Supplies	**460,233**	461,000	410,500
06. Purchased Services	**5,784**	5,900	6,700
07. Property, Furnishings & Equipment	**806**	900	3,100
12. Information Technology	**68,800**	68,900	68,900
	785,346	787,500	763,100
02. Revenue - Provincial	**(29,037)**	(30,000)	(30,000)
Total: Legal Information Management	**756,309**	757,500	733,100
TOTAL: GENERAL ADMINISTRATION	**4,179,563**	4,220,300	3,828,600

FINES ADMINISTRATION

CURRENT

	Actual	Amended	Original
1.3.01. FINES ADMINISTRATION			
01. Salaries	**418,465**	418,500	425,400
02. Employee Benefits	**300**	400	500
03. Transportation & Communication	**5,643**	6,000	10,400
04. Supplies	**6,381**	6,400	6,600
06. Purchased Services	**6,856**	7,100	7,400
07. Property, Furnishings & Equipment	**346**	500	200
12. Information Technology	**251,116**	251,300	251,300
	689,107	690,200	701,800
02. Revenue - Provincial	**(856,381)**	(700,000)	(700,000)
Total: Fines Administration	**(167,274)**	(9,800)	1,800
TOTAL: FINES ADMINISTRATION	**(167,274)**	(9,800)	1,800
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**4,310,292**	4,509,800	4,095,600

LEGAL AND RELATED SERVICES

CIVIL LAW AND ENFORCEMENT

CURRENT

		Estimates	
	Actual	Amended	Original
	$	$	$
2.1.01. CIVIL LAW			
01. Salaries	2,586,698	2,586,700	2,269,000
02. Employee Benefits	73,518	74,000	31,200
03. Transportation & Communication	95,047	95,900	31,300
04. Supplies	22,965	23,900	11,400
05. Professional Services	2,124,136	2,126,800	2,475,000
06. Purchased Services	75,305	76,100	9,500
07. Property, Furnishings & Equipment	4,086	4,100	2,800
09. Allowances and Assistance	3,690,008	3,850,000	4,000,000
12. Information Technology	3,037	3,100	-
Total: Civil Law	8,674,800	8,840,600	8,830,200
2.1.02. SHERIFF'S OFFICE			
01. Salaries	1,696,866	1,696,900	1,744,500
02. Employee Benefits	2,926	3,600	1,800
03. Transportation & Communication	81,357	81,600	79,700
04. Supplies	53,500	53,500	51,000
05. Professional Services	32,560	32,600	35,000
06. Purchased Services	74,174	77,700	116,100
07. Property, Furnishings & Equipment	56,369	56,500	45,500
12. Information Technology	83,542	83,600	83,600
Total: Sheriff's Office	2,081,294	2,086,000	2,157,200
2.1.03. SUPPORT ENFORCEMENT			
01. Salaries	960,951	961,000	864,100
02. Employee Benefits	3,199	3,200	200
03. Transportation & Communication	63,138	65,200	84,000
04. Supplies	9,407	10,200	13,300
05. Professional Services	232,880	243,000	8,400
06. Purchased Services	39,993	42,800	151,200
07. Property, Furnishings & Equipment	1,034	1,100	2,800
12. Information Technology	122,793	126,400	115,400
	1,433,395	1,452,900	1,239,400
01. Revenue - Federal	(534,056)	(509,000)	(509,000)
Total: Support Enforcement	899,339	943,900	730,400
2.1.04. FREEDOM OF INFORMATION			
01. Salaries	106,455	106,600	75,000
02. Employee Benefits	900	1,500	1,500
03. Transportation & Communication	8,974	10,000	6,200
04. Supplies	801	1,000	1,000
06. Purchased Services	1,320	1,900	8,500
07. Property, Furnishings & Equipment	1,583	1,800	12,800
Total: Freedom of Information	120,033	122,800	105,000
TOTAL: CIVIL LAW AND ENFORCEMENT	11,775,466	11,993,300	11,822,800

DEPARTMENT OF JUSTICE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
LEGAL AND RELATED SERVICES			
CRIMINAL LAW			
CURRENT			
2.2.01. CRIMINAL LAW			
01. Salaries	**3,227,100**	3,227,400	3,055,400
02. Employee Benefits	**46,062**	46,100	38,000
03. Transportation & Communication	**231,797**	236,000	223,500
04. Supplies	**15,494**	17,000	19,000
05. Professional Services	**85,261**	87,800	100,000
06. Purchased Services	**666,844**	672,400	702,400
07. Property, Furnishings & Equipment	**8,332**	8,400	2,800
12. Information Technology	**6,315**	7,100	7,100
Total: Criminal Law	**4,287,205**	4,302,200	4,148,200
TOTAL: CRIMINAL LAW	**4,287,205**	4,302,200	4,148,200
OTHER LEGAL SERVICES			
CURRENT			
2.3.01. LEGAL AID AND RELATED SERVICES			
10. Grants and Subsidies	**7,052,300**	7,052,300	6,762,300
01. Revenue - Federal	**(235,639)**	(1,938,600)	(1,938,600)
Total: Legal Aid and Related Services	**6,816,661**	5,113,700	4,823,700
2.3.02. COMMISSIONS OF INQUIRY			
06. Purchased Services	**713,716**	720,800	1,409,400
Total: Commissions of Inquiry	**713,716**	720,800	1,409,400
2.3.03. OFFICE OF THE CHIEF MEDICAL EXAMINER			
01. Salaries	**195,772**	195,800	162,400
02. Employee Benefits	**3,449**	4,700	4,700
03. Transportation & Communication	**5,256**	5,500	14,200
04. Supplies	**4,259**	4,800	3,800
05. Professional Services	**133,424**	133,500	130,000
06. Purchased Services	**110,589**	114,000	132,600
07. Property, Furnishings & Equipment	**465**	600	2,800
Total: Office of the Chief Medical Examiner	**453,214**	458,900	450,500
2.3.04. HUMAN RIGHTS			
01. Salaries	**315,790**	315,800	302,100
02. Employee Benefits	**2,761**	2,800	2,100
03. Transportation & Communication	**24,546**	25,100	28,000
04. Supplies	**4,733**	4,800	4,300
05. Professional Services	**36,064**	36,100	27,800
06. Purchased Services	**45,874**	46,500	47,200
07. Property, Furnishings & Equipment	**2,273**	3,700	-
Total: Human Rights	**432,041**	434,800	411,500
TOTAL: OTHER LEGAL SERVICES	**8,415,632**	6,728,200	7,095,100

DEPARTMENT OF JUSTICE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
LEGAL AND RELATED SERVICES			
LEGISLATIVE COUNSEL			
CURRENT			
2.4.01. LEGISLATIVE COUNSEL			
01. Salaries	**380,844**	380,900	334,500
02. Employee Benefits	**7,034**	7,100	3,800
03. Transportation & Communication	**3,804**	3,900	4,100
04. Supplies	**630**	700	900
06. Purchased Services	**42**	400	400
07. Property, Furnishings & Equipment	**478**	500	500
12. Information Technology	**8,750**	10,000	10,000
Total: Legislative Counsel	**401,582**	403,500	354,200
TOTAL: LEGISLATIVE COUNSEL	**401,582**	403,500	354,200
TOTAL: LEGAL AND RELATED SERVICES	**24,879,885**	23,427,200	23,420,300
LAW COURTS			
SUPREME COURT			
CURRENT			
3.1.01. SUPREME COURT			
01. Salaries	**2,896,932**	2,897,000	2,769,000
02. Employee Benefits	**2,268**	4,000	5,000
03. Transportation & Communication	**118,708**	119,400	129,800
04. Supplies	**45,431**	46,600	46,100
05. Professional Services	**18,979**	20,700	40,900
06. Purchased Services	**287,969**	288,400	298,800
07. Property, Furnishings & Equipment	**29,128**	29,600	21,200
12. Information Technology	**231,373**	232,000	223,800
	3,630,788	3,637,700	3,534,600
01. Revenue - Federal	**(16,107)**	(15,600)	(15,600)
02. Revenue - Provincial	**(407,992)**	(297,000)	(297,000)
Total: Supreme Court	**3,206,689**	3,325,100	3,222,000
TOTAL: SUPREME COURT	**3,206,689**	3,325,100	3,222,000

DEPARTMENT OF JUSTICE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
LAW COURTS			
PROVINCIAL COURT			
CURRENT			
3.2.01. PROVINCIAL COURT			
01. Salaries	**5,588,462**	5,588,900	5,412,400
02. Employee Benefits	**28,730**	29,500	41,800
03. Transportation & Communication	**416,993**	417,600	332,200
04. Supplies	**67,358**	68,300	54,800
05. Professional Services	**5,584**	5,600	10,000
06. Purchased Services	**706,905**	711,400	752,900
07. Property, Furnishings & Equipment	**17,633**	17,700	11,200
10. Grants and Subsidies	**3,000**	3,000	3,000
12. Information Technology	**254,681**	254,700	257,300
Total: Provincial Court	**7,089,346**	7,096,700	6,875,600
TOTAL: PROVINCIAL COURT	**7,089,346**	7,096,700	6,875,600
TOTAL: LAW COURTS	**10,296,035**	10,421,800	10,097,600
PUBLIC PROTECTION			
POLICE PROTECTION			
CURRENT			
4.1.01. ROYAL NEWFOUNDLAND CONSTABULARY			
01. Salaries	**20,464,325**	20,672,800	17,343,000
02. Employee Benefits	**20,407**	21,400	31,700
03. Transportation & Communication	**1,476,622**	1,494,300	1,419,300
04. Supplies	**865,536**	895,200	762,700
05. Professional Services	**179,907**	185,100	75,000
06. Purchased Services	**443,579**	451,600	397,800
07. Property, Furnishings & Equipment	**398,359**	399,200	450,100
10. Grants and Subsidies	**2,000**	2,000	2,000
12. Information Technology	**374,528**	374,600	375,300
	24,225,263	24,496,200	20,856,900
01. Revenue - Federal	**(268,581)**	(266,100)	(266,100)
02. Revenue - Provincial	**(218,263)**	(202,600)	(202,600)
Total: Royal Newfoundland Constabulary	**23,738,419**	24,027,500	20,388,200
4.1.02. ROYAL CANADIAN MOUNTED POLICE			
04. Supplies	**9,117**	9,300	9,300
05. Professional Services	**40,251,867**	40,251,900	39,010,600
06. Purchased Services	**3,188**	3,200	20,000
12. Information Technology	**2,000**	2,000	2,000
Total: Royal Canadian Mounted Police	**40,266,172**	40,266,400	39,041,900

DEPARTMENT OF JUSTICE (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
PUBLIC PROTECTION			
POLICE PROTECTION			
CURRENT			
4.1.03. PUBLIC COMPLAINTS COMMISSION			
01. Salaries	**60,534**	62,600	51,400
02. Employee Benefits	**750**	1,000	400
03. Transportation & Communication	**7,330**	7,400	7,900
04. Supplies	**1,419**	1,500	1,500
05. Professional Services	**142,663**	142,700	90,000
06. Purchased Services	**38,654**	39,300	33,500
07. Property, Furnishings & Equipment	**1,533**	1,600	700
Total: Public Complaints Commission	**252,883**	256,100	185,400
TOTAL: POLICE PROTECTION	**64,257,474**	64,550,000	59,615,500
CORRECTIONAL AND COMMUNITY SERVICES			
CURRENT			
4.2.01. ADULT CORRECTIONS			
01. Salaries	**18,562,097**	18,694,700	16,009,700
02. Employee Benefits	**4,194**	6,400	12,800
03. Transportation & Communication	**369,259**	372,200	578,900
04. Supplies	**747,020**	793,100	643,100
05. Professional Services	**436,159**	441,000	491,300
06. Purchased Services	**2,382,880**	2,395,300	2,508,500
07. Property, Furnishings & Equipment	**146,499**	148,100	109,500
10. Grants and Subsidies	**112,950**	113,000	107,900
12. Information Technology	**187,586**	189,000	135,700
	22,948,644	23,152,800	20,597,400
01. Revenue - Federal	**(3,153,250)**	(4,025,000)	(4,025,000)
02. Revenue - Provincial	**(288,253)**	(260,000)	(260,000)
Total: Adult Corrections	**19,507,141**	18,867,800	16,312,400

DEPARTMENT OF JUSTICE (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
PUBLIC PROTECTION			
CORRECTIONAL AND COMMUNITY SERVICES			
CURRENT			
4.2.02. YOUTH SECURE CUSTODY			
01. Salaries	**5,900,740**	5,942,700	5,655,700
02. Employee Benefits	**4,449**	5,300	10,000
03. Transportation & Communication	**68,235**	74,900	84,900
04. Supplies	**161,014**	162,100	134,200
05. Professional Services	**308,921**	314,300	338,800
06. Purchased Services	**399,105**	401,400	404,700
07. Property, Furnishings & Equipment	**15,017**	16,100	32,000
12. Information Technology	**55,248**	55,300	58,600
	6,912,729	6,972,100	6,718,900
01. Revenue - Federal	**(2,208,766)**	(3,055,700)	(3,055,700)
Total: Youth Secure Custody	**4,703,963**	3,916,400	3,663,200
TOTAL: CORRECTIONAL AND COMMUNITY SERVICES	**24,211,104**	22,784,200	19,975,600
TOTAL: PUBLIC PROTECTION	**88,468,578**	87,334,200	79,591,100
TOTAL: DEPARTMENT	**127,954,790**	125,693,000	117,204,600

DEPARTMENT OF JUSTICE (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	117,204,600
Add (subtract) transfers of estimates	5,032,800
Addback revenue estimates net of transfers	11,594,600
Original estimates of expenditure	133,832,000
Supplementary supply	3,455,600
Total appropriation	137,287,600
Total net expenditure	127,954,790
Add revenue less transfers	8,529,344
Total gross expenditure (budgetary, non-statutory)	136,484,134
Unexpended balance of appropriation	803,466

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	136,484,134	8,529,344	127,954,790

JOHN CUMMINGS Q.C.
Deputy Minister
Justice

DEPARTMENT OF LABOUR

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

		Estimates	
	Actual	Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**256,908**	261,700	214,400
03. Transportation & Communication	**26,531**	33,700	46,000
04. Supplies	**7,981**	8,500	2,200
06. Purchased Services	**8,175**	8,500	2,500
Total: Minister's Office	**299,595**	312,400	265,100
TOTAL: MINISTER'S OFFICE	**299,595**	312,400	265,100
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**458,330**	458,400	427,200
02. Employee Benefits	**2,820**	3,500	700
03. Transportation & Communication	**47,393**	50,700	66,800
04. Supplies	**6,187**	7,000	7,000
05. Professional Services	**40**	200	200
06. Purchased Services	**27,463**	29,100	13,600
	542,233	548,900	515,500
02. Revenue - Provincial	**(276,446)**	(263,800)	(263,800)
Total: Executive Support	**265,787**	285,100	251,700
1.2.02. ADMINISTRATION AND PLANNING			
01. Salaries	**425,470**	433,800	433,800
02. Employee Benefits	**1,417**	10,400	10,400
03. Transportation & Communication	**41,986**	97,300	113,900
04. Supplies	**9,400**	18,900	26,500
05. Professional Services	**545**	29,000	29,000
06. Purchased Services	**245,727**	260,500	246,700
07. Property, Furnishings & Equipment	**1,308**	11,000	11,000
12. Information Technology	**107,665**	108,300	93,600
	833,518	969,200	964,900
02. Revenue - Provincial	**(891,561)**	(834,200)	(834,200)
Total: Administration and Planning	**(58,043)**	135,000	130,700
TOTAL: GENERAL ADMINISTRATION	**207,744**	420,100	382,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**507,339**	732,500	647,500

DEPARTMENT OF LABOUR (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
LABOUR RELATIONS AND LABOUR STANDARDS			
LABOUR RELATIONS			
CURRENT			
2.1.01. LABOUR RELATIONS AND LABOUR STANDARDS			
01. Salaries	992,905	997,200	972,900
02. Employee Benefits	1,145	1,200	500
03. Transportation & Communication	53,256	58,300	62,800
04. Supplies	8,749	9,900	5,500
05. Professional Services	12,620	20,100	95,000
06. Purchased Services	11,693	17,100	21,200
07. Property, Furnishings & Equipment	498	1,300	900
	1,080,866	1,105,100	1,158,800
02. Revenue - Provincial	(55,280)	(70,000)	(70,000)
Total: Labour Relations and Labour Standards	1,025,586	1,035,100	1,088,800
2.1.02. LABOUR RELATIONS BOARD			
01. Salaries	370,404	370,500	384,500
02. Employee Benefits	400	900	900
03. Transportation & Communication	65,742	69,200	34,200
04. Supplies	9,985	11,200	1,700
05. Professional Services	189,730	193,200	199,200
06. Purchased Services	3,971	8,800	20,500
07. Property, Furnishings & Equipment	370	3,200	-
	640,602	657,000	641,000
02. Revenue - Provincial	(20)	(20,000)	(20,000)
Total: Labour Relations Board	640,582	637,000	621,000
TOTAL: LABOUR RELATIONS	1,666,168	1,672,100	1,709,800
TOTAL: LABOUR RELATIONS AND LABOUR STANDARDS	1,666,168	1,672,100	1,709,800

DEPARTMENT OF LABOUR (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
OCCUPATIONAL HEALTH AND SAFETY			
OCCUPATIONAL HEALTH AND SAFETY INSPECTIONS			
CURRENT			
3.1.01. OCCUPATIONAL HEALTH AND SAFETY INSPECTIONS			
01. Salaries	1,902,530	2,778,300	2,825,600
02. Employee Benefits	30,042	31,600	17,600
03. Transportation & Communication	277,684	516,700	561,800
04. Supplies	78,468	108,600	108,600
05. Professional Services	33,991	132,000	210,000
06. Purchased Services	164,256	221,200	231,500
07. Property, Furnishings & Equipment	89,098	93,000	73,000
12. Information Technology	128,941	133,600	94,300
	2,705,010	4,015,000	4,122,400
02. Revenue - Provincial	(2,782,482)	(4,122,400)	(4,122,400)
Total: Occupational Health and Safety Inspections	(77,472)	(107,400)	-
TOTAL: OCCUPATIONAL HEALTH AND SAFETY INSPECTIONS	(77,472)	(107,400)	-
FINANCIAL ASSISTANCE			
CURRENT			
3.2.01. ASSISTANCE TO ST. LAWRENCE MINERS' DEPENDENTS			
09. Allowances and Assistance	62,291	66,000	66,000
Total: Assistance to St. Lawrence Miners' Dependents	62,291	66,000	66,000
3.2.02. ASSISTANCE TO OUTSIDE AGENCIES			
10. Grants and Subsidies	93,095	93,100	33,000
02. Revenue - Provincial	(34,095)	(33,000)	(33,000)
Total: Assistance to Outside Agencies	59,000	60,100	-
TOTAL: FINANCIAL ASSISTANCE	121,291	126,100	66,000
TOTAL: OCCUPATIONAL HEALTH AND SAFETY	43,819	18,700	66,000

DEPARTMENT OF LABOUR (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
WORKPLACE HEALTH, SAFETY AND COMPENSATION REVIEW			
WORKPLACE HEALTH, SAFETY AND COMPENSATION REVIEW			
CURRENT			
4.1.01. WORKPLACE HEALTH, SAFETY AND COMPENSATION REVIEW			
01. Salaries	**279,271**	279,900	252,900
02. Employee Benefits	**1,305**	2,500	2,500
03. Transportation & Communication	**14,238**	19,300	20,000
04. Supplies	**16,206**	17,800	22,500
05. Professional Services	**238,814**	346,500	374,000
06. Purchased Services	**40,169**	46,500	46,500
07. Property, Furnishings & Equipment	**1,732**	3,000	3,000
12. Information Technology	**75,836**	75,900	70,000
	667,571	791,400	791,400
02. Revenue - Provincial	**(744,131)**	(791,400)	(791,400)
Total: Workplace Health, Safety and Compensation Review	**(76,560)**	-	-
TOTAL: WORKPLACE HEALTH, SAFETY AND COMPENSATION REVIEW	**(76,560)**	-	-
TOTAL: WORKPLACE HEALTH, SAFETY AND COMPENSATION REVIEW	**(76,560)**	-	-
TOTAL: DEPARTMENT	**2,140,766**	2,423,300	2,423,300

DEPARTMENT OF LABOUR (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	2,423,300
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	6,134,800
Original estimates of expenditure	8,558,100
Supplementary supply	-
Total appropriation	8,558,100
Total net expenditure	2,140,766
Add revenue less transfers	4,784,015
Total gross expenditure (budgetary, non-statutory)	6,924,781
Unexpended balance of appropriation	1,633,319

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	6,924,781	4,784,015	2,140,766

JOSEPH P. O'NEILL
Deputy Minister
Labour

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

	Actual	Estimates Amended	 Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	**272,363**	272,700	249,700
02. Employee Benefits	**850**	1,000	1,000
03. Transportation & Communication	**81,659**	84,400	51,900
04. Supplies	**7,801**	8,400	3,400
06. Purchased Services	**14,161**	17,200	3,700
Total: Minister's Office	**376,834**	383,700	309,700
TOTAL: MINISTER'S OFFICE	**376,834**	383,700	309,700
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	**530,203**	530,400	491,900
02. Employee Benefits	**19**	500	2,000
03. Transportation & Communication	**47,786**	50,700	46,900
04. Supplies	**2,686**	3,000	4,000
06. Purchased Services	**1,498**	2,000	4,000
Total: Executive Support	**582,192**	586,600	548,800
1.2.02. ADMINISTRATIVE SUPPORT			
01. Salaries	**2,223,132**	2,231,300	2,100,300
02. Employee Benefits	**33,811**	42,200	42,000
03. Transportation & Communication	**110,052**	111,700	189,200
04. Supplies	**65,531**	70,500	42,400
05. Professional Services	**1,999**	2,000	-
06. Purchased Services	**54,457**	56,600	63,800
07. Property, Furnishings & Equipment	**10,616**	11,200	17,500
12. Information Technology	**334,469**	378,200	317,400
	2,834,067	2,903,700	2,772,600
02. Revenue - Provincial	**(7,251)**	(5,000)	(5,000)
Total: Administrative Support	**2,826,816**	2,898,700	2,767,600
TOTAL: GENERAL ADMINISTRATION	**3,409,008**	3,485,300	3,316,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	**3,785,842**	3,869,000	3,626,100

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
SERVICES TO MUNICIPALITIES			
REGIONAL AND FINANCIAL SUPPORT SERVICES			
CURRENT			
2.1.01. SUPPORT TO MUNICIPALITIES			
01. Salaries	867,741	871,900	876,900
02. Employee Benefits	1,563	2,800	3,800
03. Transportation & Communication	107,762	113,900	118,900
04. Supplies	10,104	12,200	13,200
06. Purchased Services	156,548	157,300	152,800
Total: Support to Municipalities	1,143,718	1,158,100	1,165,600
2.1.02. MUNICIPAL FINANCE			
01. Salaries	268,521	270,300	225,000
02. Employee Benefits	-	-	100
03. Transportation & Communication	4,409	4,500	3,500
04. Supplies	986	2,800	1,500
06. Purchased Services	369	700	1,000
Total: Municipal Finance	274,285	278,300	231,100
TOTAL: REGIONAL AND FINANCIAL SUPPORT SERVICES	1,418,003	1,436,400	1,396,700
POLICY AND PLANNING			
CURRENT			
2.2.01. POLICY AND PLANNING			
01. Salaries	208,825	209,300	189,300
02. Employee Benefits	-	-	1,200
03. Transportation & Communication	6,848	8,000	8,000
04. Supplies	3,860	4,000	4,600
05. Professional Services	76,620	77,900	2,500
06. Purchased Services	6,770	7,100	3,000
10. Grants and Subsidies	67,885	76,000	151,000
Total: Policy and Planning	370,808	382,300	359,600
2.2.02. URBAN AND RURAL PLANNING			
01. Salaries	389,415	391,500	349,000
02. Employee Benefits	1,765	2,700	2,000
03. Transportation & Communication	27,140	28,100	28,100
04. Supplies	7,367	8,100	9,000
05. Professional Services	14,613	15,200	17,000
06. Purchased Services	2,166	2,900	5,200
	442,466	448,500	410,300
02. Revenue - Provincial	(4,863)	(9,000)	(9,000)
Total: Urban and Rural Planning	437,603	439,500	401,300
TOTAL: POLICY AND PLANNING	808,411	821,800	760,900

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
SERVICES TO MUNICIPALITIES			
ENGINEERING SUPPORT			
CURRENT			
2.3.01. ENGINEERING SERVICES			
01. Salaries	841,694	841,800	852,100
02. Employee Benefits	1,121	1,800	3,200
03. Transportation & Communication	68,410	73,600	93,300
04. Supplies	4,334	4,600	5,000
05. Professional Services	-	-	10,000
06. Purchased Services	7,287	7,400	5,000
	922,846	929,200	968,600
02. Revenue - Provincial	(5,200)	(1,000)	(1,000)
Total: Engineering Services	917,646	928,200	967,600
2.3.02. INDUSTRIAL WATER SERVICES			
01. Salaries	138,386	138,400	152,800
02. Employee Benefits	100	100	400
03. Transportation & Communication	24,633	25,000	12,000
04. Supplies	614	1,100	3,100
05. Professional Services	85,444	86,500	110,000
06. Purchased Services	621,482	622,200	582,000
	870,659	873,300	860,300
02. Revenue - Provincial	(538,568)	(626,500)	(626,500)
Total: Industrial Water Services	332,091	246,800	233,800
TOTAL: ENGINEERING SUPPORT	1,249,737	1,175,000	1,201,400
TOTAL: SERVICES TO MUNICIPALITIES	3,476,151	3,433,200	3,359,000
ASSISTANCE AND INFRASTRUCTURE			
MUNICIPAL FINANCIAL ASSISTANCE			
CURRENT			
3.1.01. DEBT SERVICING			
11. Debt Expenses	25,237,280	25,320,000	28,370,000
Total: Debt Servicing	25,237,280	25,320,000	28,370,000
3.1.02. MUNICIPAL OPERATING GRANTS			
10. Grants and Subsidies	21,483,012	21,500,000	21,500,000
Total: Municipal Operating Grants	21,483,012	21,500,000	21,500,000
3.1.03. SPECIAL ASSISTANCE			
03. Transportation & Communication	20,810	22,000	-
05. Professional Services	22,517	47,800	-
06. Purchased Services	145	200	-
10. Grants and Subsidies	16,085,433	16,999,900	4,816,800
Total: Special Assistance	16,128,905	17,069,900	4,816,800
TOTAL: MUNICIPAL FINANCIAL ASSISTANCE	62,849,197	63,889,900	54,686,800

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
ASSISTANCE AND INFRASTRUCTURE			
MUNICIPAL INFRASTRUCTURE			
CAPITAL			
3.2.01. MUNICIPAL INFRASTRUCTURE			
11. Debt Expenses	**36,059,974**	36,075,000	34,127,000
Total: Municipal Infrastructure	**36,059,974**	36,075,000	34,127,000
3.2.02. CANADA-NEWFOUNDLAND INFRASTRUCTURE PROGRAM			
01. Salaries	**253,372**	280,000	180,000
03. Transportation & Communication	**47,126**	50,000	60,000
04. Supplies	**834**	3,000	3,000
05. Professional Services	**1,500**	5,000	35,000
06. Purchased Services	**839**	5,000	20,000
07. Property, Furnishings & Equipment	**1,500**	5,000	5,000
10. Grants and Subsidies	**10,007,596**	11,754,100	18,567,000
12. Information Technology	**4,905**	5,000	5,000
	10,317,672	12,107,100	18,875,000
01. Revenue - Federal	**(9,912,589)**	(18,721,000)	(18,721,000)
Total: Canada-Newfoundland Infrastructure Program	**405,083**	(6,613,900)	154,000
3.2.03. WATER AND SEWER SERVICING - COASTAL LABRADOR			
01. Salaries	**135,684**	139,200	99,200
02. Employee Benefits	**423**	500	500
03. Transportation & Communication	**23,587**	24,400	16,900
04. Supplies	**1,536**	2,000	1,000
05. Professional Services	**670,659**	1,263,400	1,426,400
06. Purchased Services	**2,484,802**	7,333,900	8,074,300
07. Property, Furnishings & Equipment	**834,700**	835,600	-
10. Grants and Subsidies	**8,317**	8,400	-
12. Information Technology	**9,362**	10,900	-
	4,169,070	9,618,300	9,618,300
01. Revenue - Federal	**(8,183,972)**	(8,099,300)	(8,099,300)
02. Revenue - Provincial	**(167,691)**	-	-
Total: Water and Sewer Servicing - Coastal Labrador	**(4,182,593)**	1,519,000	1,519,000
TOTAL: MUNICIPAL INFRASTRUCTURE	**32,282,464**	30,980,100	35,800,000
TOTAL: ASSISTANCE AND INFRASTRUCTURE	**95,131,661**	94,870,000	90,486,800

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
MUNICIPAL PROTECTION SERVICES			
EMERGENCY PLANNING AND RESPONSE			
CURRENT			
4.1.01. EMERGENCY MEASURES			
03. Transportation & Communication	**63,770**	66,900	71,100
04. Supplies	**535**	900	1,400
06. Purchased Services	**17,489**	17,700	5,700
10. Grants and Subsidies	**55,568**	57,000	-
	137,362	142,500	78,200
02. Revenue - Provincial	**(28,133)**	-	-
Total: Emergency Measures	**109,229**	142,500	78,200
4.1.02. EMERGENCY PLANNING			
01. Salaries	**207,283**	209,300	209,300
02. Employee Benefits	**1,479**	3,000	6,000
03. Transportation & Communication	**54,078**	56,700	53,700
04. Supplies	**96,345**	192,600	415,100
05. Professional Services	**55,050**	55,200	19,400
06. Purchased Services	**17,895**	24,200	19,200
07. Property, Furnishings & Equipment	**355,432**	426,000	239,300
12. Information Technology	**3,068**	13,000	18,000
	790,630	980,000	980,000
01. Revenue - Federal	**(173,775)**	(646,500)	(646,500)
02. Revenue - Provincial	**(2,933)**	(7,500)	(7,500)
Total: Emergency Planning	**613,922**	326,000	326,000
CAPITAL			
4.1.03. DISASTER ASSISTANCE			
01. Salaries	**77,407**	78,300	-
03. Transportation & Communication	**176,224**	178,400	-
04. Supplies	**1,087**	2,000	-
05. Professional Services	**170,063**	173,000	-
06. Purchased Services	**13,088**	13,800	-
07. Property, Furnishings & Equipment	**1,997,935**	2,290,100	2,000,000
09. Allowances and Assistance	**137,270**	140,000	-
10. Grants and Subsidies	**731,813**	770,000	-
12. Information Technology	**4,231**	4,300	-
	3,309,118	3,649,900	2,000,000
01. Revenue - Federal	**(2,224,866)**	(3,277,600)	(3,277,600)
02. Revenue - Provincial	**(8,461)**	-	-
Total: Disaster Assistance	**1,075,791**	372,300	(1,277,600)
4.1.04. JOINT EMERGENCY PREPAREDNESS PROJECTS			
08. Loans, Advances and Investments	**14,629**	100,000	100,000
01. Revenue - Federal	**(9,978)**	(100,000)	(100,000)
Total: Joint Emergency Preparedness Projects	**4,651**	-	-
TOTAL: EMERGENCY PLANNING AND RESPONSE	**1,803,593**	840,800	(873,400)

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
MUNICIPAL PROTECTION SERVICES			
FIRE PROTECTION SERVICES			
CURRENT			
4.2.01. FIRE COMMISSIONER'S OFFICE			
01. Salaries	**363,156**	366,700	324,900
02. Employee Benefits	**4,474**	4,700	4,000
03. Transportation & Communication	**81,232**	83,000	83,500
04. Supplies	**35,367**	37,300	38,300
05. Professional Services	**131**	500	2,000
06. Purchased Services	**132,216**	134,100	109,100
07. Property, Furnishings & Equipment	**1,720**	42,000	6,000
09. Allowances and Assistance	**196,871**	200,000	215,000
10. Grants and Subsidies	**23,500**	23,500	23,500
Total: Fire Commissioner's Office	**838,667**	891,800	806,300
TOTAL: FIRE PROTECTION SERVICES	**838,667**	891,800	806,300
TOTAL: MUNICIPAL PROTECTION SERVICES	**2,642,260**	1,732,600	(67,100)
TOTAL: DEPARTMENT	**105,035,914**	103,904,800	97,404,800

DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	97,404,800
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	31,493,400
Original estimates of expenditure	128,898,200
Supplementary supply	6,500,000
Total appropriation	135,398,200
Total net expenditure	105,035,914
Add revenue less transfers	21,268,280
Total gross expenditure (budgetary, non-statutory)	126,304,194
Unexpended balance of appropriation	9,094,006

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	72,433,731	760,723	71,673,008
Capital Account	53,870,463	20,507,557	33,362,906
Totals	126,304,194	21,268,280	105,035,914

ROBERT SMART
Deputy Minister
Municipal and Provincial Affairs

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

	Actual	Estimates	
		Amended	Original
	$	$	$
HOUSING			
HOUSING OPERATIONS AND ASSISTANCE			
CURRENT			
1.1.01. HOUSING OPERATIONS AND ASSISTANCE			
10. Grants and Subsidies	**10,110,000**	10,110,000	10,110,000
Total: Housing Operations and Assistance	**10,110,000**	10,110,000	10,110,000
TOTAL: HOUSING OPERATIONS AND ASSISTANCE	**10,110,000**	10,110,000	10,110,000
TOTAL: HOUSING	**10,110,000**	10,110,000	10,110,000
TOTAL: NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION	**10,110,000**	10,110,000	10,110,000

NEWFOUNDLAND AND LABRADOR HOUSING CORPORATION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	10,110,000
Add (subtract) transfers of estimates	-
Addback revenue estimates net of transfers	-
Original estimates of expenditure	10,110,000
Supplementary supply	-
Total appropriation	10,110,000
Total net expenditure	10,110,000
Add revenue less transfers	-
Total gross expenditure (budgetary, non-statutory)	10,110,000
Unexpended balance of appropriation	-

Summary of Cash Payments and Receipts

	Payments $	Receipts $	Net $
Current Account	10,110,000	-	10,110,000

LESLIE DEAN
Chairman and Chief Executive Officer
Newfoundland and Labrador Housing
Corporation

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION

Statement of Expenditure and Related Revenue

FOR THE YEAR ENDED 31 MARCH 2003

	Actual	Estimates	
		Amended	Original
	$	$	$
EXECUTIVE AND SUPPORT SERVICES			
MINISTER'S OFFICE			
CURRENT			
1.1.01. MINISTER'S OFFICE			
01. Salaries	270,961	272,400	245,700
03. Transportation & Communication	66,814	66,900	46,000
04. Supplies	40	100	3,700
06. Purchased Services	13,096	13,100	14,400
Total: Minister's Office	350,911	352,500	309,800
TOTAL: MINISTER'S OFFICE	350,911	352,500	309,800
GENERAL ADMINISTRATION			
CURRENT			
1.2.01. EXECUTIVE SUPPORT			
01. Salaries	678,351	686,700	686,700
02. Employee Benefits	875	900	1,400
03. Transportation & Communication	64,578	65,700	71,400
04. Supplies	4,609	4,900	6,300
05. Professional Services	39,162	39,200	50,500
06. Purchased Services	23,428	25,300	25,600
12. Information Technology	8,296	8,300	7,500
Total: Executive Support	819,299	831,000	849,400
TOTAL: GENERAL ADMINISTRATION	819,299	831,000	849,400
TOTAL: EXECUTIVE AND SUPPORT SERVICES	1,170,210	1,183,500	1,159,200
YOUTH SERVICES AND CAREER DEVELOPMENT			
YOUTH SERVICES			
CURRENT			
2.1.01. YOUTH SERVICES			
01. Salaries	338,613	367,200	393,900
02. Employee Benefits	-	-	200
03. Transportation & Communication	11,206	11,300	8,300
04. Supplies	360	500	-
06. Purchased Services	1,990	2,100	3,100
09. Allowances and Assistance	309,399	430,000	495,000
10. Grants and Subsidies	2,681,086	2,681,300	2,681,300
Total: Youth Services	3,342,654	3,492,400	3,581,800

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
YOUTH SERVICES AND CAREER DEVELOPMENT			
YOUTH SERVICES			
CURRENT			
2.1.02. NEWFOUNDLAND AND LABRADOR STUDENT INVESTMENT AND OPPORTUNITY CORPORATION			
10. Grants and Subsidies	4,834,000	4,834,000	4,834,000
Total: Newfoundland and Labrador Student Investment and Opportunity Corporation	4,834,000	4,834,000	4,834,000
2.1.03. LABOUR MARKET DEVELOPMENT AGREEMENT PROJECTS			
01. Salaries	3,259,806	3,280,000	2,400,000
02. Employee Benefits	15,130	30,000	10,000
03. Transportation & Communication	398,520	590,000	1,900,000
04. Supplies	21,157	90,000	240,000
05. Professional Services	198,151	350,000	600,000
06. Purchased Services	189,351	260,000	600,000
07. Property, Furnishings & Equipment	14,377	100,000	250,000
10. Grants and Subsidies	21,013	40,000	-
12. Information Technology	54,259	60,000	-
	4,171,764	4,800,000	6,000,000
01. Revenue - Federal	(4,532,126)	(6,000,000)	(6,000,000)
Total: Labour Market Development Agreement Projects	(360,362)	(1,200,000)	-
TOTAL: YOUTH SERVICES	7,816,292	7,126,400	8,415,800
TOTAL: YOUTH SERVICES AND CAREER DEVELOPMENT	7,816,292	7,126,400	8,415,800
ADVANCED STUDIES			
POST SECONDARY EDUCATION			
CURRENT			
3.1.01. PROGRAM ANALYSIS AND EVALUATION			
01. Salaries	654,859	708,400	761,400
02. Employee Benefits	-	800	800
03. Transportation & Communication	30,998	31,000	72,000
04. Supplies	351	400	900
06. Purchased Services	61,292	61,700	12,000
10. Grants and Subsidies	340,885	342,800	301,300
	1,088,385	1,145,100	1,148,400
02. Revenue - Provincial	(37,450)	(60,000)	(60,000)
Total: Program Analysis and Evaluation	1,050,935	1,085,100	1,088,400

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION (CONTINUED)

	Actual	Estimates	
		Amended	Original
	$	$	$
ADVANCED STUDIES			
POST SECONDARY EDUCATION			
CURRENT			
3.1.02. NATIVE PEOPLES' TEACHER EDUCATION			
10. Grants and Subsidies	357,397	357,400	357,400
01. Revenue - Federal	(357,400)	(357,400)	(357,400)
Total: Native Peoples' Teacher Education	(3)	-	-
3.1.03. ATLANTIC VETERINARY COLLEGE			
10. Grants and Subsidies	543,400	543,400	543,400
Total: Atlantic Veterinary College	543,400	543,400	543,400
3.1.04. OFFSHORE TRAINING INITIATIVES - OFFSHORE FUND			
01. Salaries	33,373	35,300	-
09. Allowances and Assistance	730,718	764,700	-
10. Grants and Subsidies	45,636	114,000	940,000
	809,727	914,000	940,000
01. Revenue - Federal	(346,294)	(704,800)	(704,800)
Total: Offshore Training Initiatives - Offshore Fund	463,433	209,200	235,200
CAPITAL			
3.1.05. SKILLS TRAINING PROJECTS - OFFSHORE FUND			
06. Purchased Services	325,365	326,000	300,000
01. Revenue - Federal	(192,681)	(225,000)	(225,000)
Total: Skills Training Projects - Offshore Fund	132,684	101,000	75,000
3.1.06. SPECIAL ASSISTANCE			
02. Revenue - Provincial	(85,930)	-	-
Total: Special Assistance	(85,930)	-	-
TOTAL: POST SECONDARY EDUCATION	2,104,519	1,938,700	1,942,000
MEMORIAL UNIVERSITY OF NEWFOUNDLAND			
CURRENT			
3.2.01. OPERATIONS			
10. Grants and Subsidies	132,133,313	132,133,500	130,519,500
11. Debt Expenses	292,701	292,800	292,800
	132,426,014	132,426,300	130,812,300
01. Revenue - Federal	(1,404,600)	(600,000)	(600,000)
Total: Operations	131,021,414	131,826,300	130,212,300

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION (CONTINUED)

	Actual	Estimates Amended	 Original
	$	$	$
ADVANCED STUDIES			
MEMORIAL UNIVERSITY OF NEWFOUNDLAND			
CAPITAL			
3.2.02. PHYSICAL PLANT AND EQUIPMENT			
10. Grants and Subsidies	**6,600,371**	6,632,000	4,000,000
11. Debt Expenses	**696,581**	696,600	696,600
	7,296,952	7,328,600	4,696,600
02. Revenue - Provincial	-	(2,000,000)	(2,000,000)
Total: Physical Plant and Equipment	**7,296,952**	5,328,600	2,696,600
TOTAL: MEMORIAL UNIVERSITY OF NEWFOUNDLAND	**138,318,366**	137,154,900	132,908,900
COLLEGE OF THE NORTH ATLANTIC			
CURRENT			
3.3.01. OPERATIONS			
10. Grants and Subsidies	**60,028,799**	60,028,800	57,418,300
01. Revenue - Federal	**(12,662,900)**	(10,000,000)	(10,000,000)
Total: Operations	**47,365,899**	50,028,800	47,418,300
CAPITAL			
3.3.02. PHYSICAL PLANT AND EQUIPMENT			
06. Purchased Services	**395,082**	415,000	415,000
07. Property, Furnishings & Equipment	**642,377**	756,800	500,000
Total: Physical Plant and Equipment	**1,037,459**	1,171,800	915,000
TOTAL: COLLEGE OF THE NORTH ATLANTIC	**48,403,358**	51,200,600	48,333,300
STUDENT AID			
CURRENT			
3.4.01. ADMINISTRATION			
01. Salaries	**1,188,779**	1,240,100	1,240,100
03. Transportation & Communication	**67,692**	67,700	96,700
04. Supplies	**10,754**	11,500	9,700
05. Professional Services	**114,327**	114,400	-
06. Purchased Services	**94,600**	96,000	50,700
07. Property, Furnishings & Equipment	**5,568**	5,600	7,400
12. Information Technology	**755,116**	769,100	729,900
	2,236,836	2,304,400	2,134,500
01. Revenue - Federal	**(1,207,913)**	(596,000)	(596,000)
Total: Administration	**1,028,923**	1,708,400	1,538,500
3.4.02. SCHOLARSHIPS			
09. Allowances and Assistance	**135,650**	148,800	148,800
Total: Scholarships	**135,650**	148,800	148,800

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION (CONTINUED)

		Estimates	
	Actual	Amended	Original
	$	$	$
ADVANCED STUDIES			
STUDENT AID			
CURRENT			
3.4.03. NEWFOUNDLAND AND LABRADOR STUDENT LOANS PROGRAM			
09. Allowances and Assistance	**17,704,777**	21,431,300	26,149,500
02. Revenue - Provincial	**(4,930,495)**	(5,270,000)	(5,270,000)
Total: Newfoundland and Labrador Student Loans Program	**12,774,282**	16,161,300	20,879,500
TOTAL: STUDENT AID	**13,938,855**	18,018,500	22,566,800
INDUSTRIAL TRAINING			
CURRENT			
3.5.01. APPRENTICESHIP TRAINING ADMINISTRATION			
01. Salaries	**659,693**	662,600	609,600
02. Employee Benefits	-	500	500
03. Transportation & Communication	**142,456**	142,500	113,700
04. Supplies	**2,788**	2,900	2,900
05. Professional Services	**63,067**	63,200	48,200
06. Purchased Services	**25,034**	25,100	18,500
	893,038	896,800	793,400
02. Revenue - Provincial	**(144,537)**	(20,000)	(20,000)
Total: Apprenticeship Training Administration	**748,501**	876,800	773,400
3.5.02. TRAINING PROGRAMS			
06. Purchased Services	**3,899,979**	3,900,000	3,900,000
01. Revenue - Federal	**(6,129,915)**	(3,900,000)	(3,900,000)
Total: Training Programs	**(2,229,936)**	-	-
TOTAL: INDUSTRIAL TRAINING	**(1,481,435)**	876,800	773,400
TOTAL: ADVANCED STUDIES	**201,283,663**	209,189,500	206,524,400
TOTAL: DEPARTMENT	**210,270,165**	217,499,400	216,099,400

DEPARTMENT OF YOUTH SERVICES AND POST SECONDARY EDUCATION (CONTINUED)

Summary of Gross Expenditure and Unexpended Balances

	$
Original estimates (net)	216,099,400
Add (subtract) transfers of estimates	1,400,000
Addback revenue estimates net of transfers	29,733,200
Original estimates of expenditure	247,232,600
Supplementary supply	-
Total appropriation	247,232,600
Total net expenditure	210,270,165
Add revenue less transfers	32,032,241
Total gross expenditure (budgetary, non-statutory)	242,302,406
Unexpended balance of appropriation	4,930,194

Summary of Cash Payments and Receipts

	Payments	Receipts	Net
	$	$	$
Current Account	233,642,630	31,753,630	201,889,000
Capital Account	8,659,776	278,611	8,381,165
Totals	242,302,406	32,032,241	210,270,165

BRUCE HOLLETT
Deputy Minister
Youth Services and Post-Secondary
Education

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Schedule 1

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Net Capital Expenditure Summarized
for the year ended 31 March 2003
with comparative figures for 2002

	Gross Expenditure	Revenue Applied	Net	
			2003	2002
	($000)	($000)	($000)	($000)
Fixed Assets:				
Highways, roads, bridges and airstrips	79,483	49,683	29,800	30,317
Buildings and land	33,471	4,545	28,926	33,765
Machinery, equipment and ferries	15,989	3,271	12,718	51,200
	128,943	57,499	71,444	115,282
Capital Grants:				
Capital Grants	73,435	18,274	55,161	53,629
Loans, Advances and Investments:				
Loans, Advances and Investments	4,781	6,577	(1,796)	(5,837)
	207,159	82,350	124,809	163,074

Schedule 2

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Current Account Revenue
for the year ended 31 March 2003
with comparative figures for 2002

	2003	2002
	($000)	($000)
GENERAL GOVERNMENT SECTOR:		
EXECUTIVE COUNCIL		
Miscellaneous revenue	92	71
DEPARTMENT OF FINANCE		
Government of Canada		
Statutory Subsidies:		
Special	1,100	1,100
Population	410	463
Government and legislation	190	190
Payments under Federal-Provincial fiscal arrangements:		
Tax equalization payment - note 1	1,131,885	1,162,391
Canadian health and social transfer - note 2	339,706	331,058
	1,473,291	1,495,202
Taxation		
Personal income tax - note 3	671,419	607,164
Harmonized sales tax - note 5	536,990	483,063
Gasoline tax	137,666	132,801
Corporate income tax - note 4	109,837	55,366
Health and post secondary education tax	84,974	80,293
Tobacco tax	80,262	63,752
Sales tax	63,797	55,675
Insurance companies tax	30,238	27,642
Mining tax and royalties	17,360	17,071
Offshore revenue fund	14,516	22,890
Financial corporation capital tax	6,184	6,447
Provincial business tax	1,586	1,592
Statutory oil royalities	665	564
School tax	606	419
Less refund of taxes - note 6	(3,517)	(3,026)
	1,752,583	1,551,713
Other		
Atlantic Lottery Corporation Incorporated	106,035	101,953
Newfoundland Liquor Corporation	93,000	91,000
Wholesalers licence fees	310	238
Miscellaneous revenue	-	5
	199,345	193,196
Total: Department of Finance	3,425,219	3,240,111

CURRENT ACCOUNT REVENUE (continued)

	2003 ($000)	2002 ($000)
GENERAL GOVERNMENT SECTOR:		
DEPARTMENT OF GOVERNMENT SERVICES AND LANDS		
Vehicles and drivers licences	56,262	55,242
Registration fees	22,462	20,940
Land lease rental	3,384	1,584
Birth certificates	684	486
Licences and certificates	528	593
Lease document	237	224
Crown land fees	183	137
Miscellaneous revenue	143	123
Special events licences	95	87
Marriage licences	89	88
Lease transfers	70	124
Unauthorized occupation fees	28	38
Total: Department of Government Services and Lands	84,165	79,666
DEPARTMENT OF LABRADOR AND ABORIGINAL AFFAIRS		
Miscellaneous revenue	51	-
LEGISLATURE		
Miscellaneous revenue	-	4
Total: General Government Sector	3,509,527	3,319,852
RESOURCE SECTOR:		
DEPARTMENT OF ENVIRONMENT		
Water power rentals	189	425
Fees and costs	10	15
Miscellaneous revenue	-	2
Total: Department of Environment	199	442
DEPARTMENT OF FISHERIES AND AQUACULTURE		
Licences and permits - other	1,421	152
Miscellaneous revenue	1	8
Total: Department of Fisheries and Aquaculture	1,422	160
DEPARTMENT OF FOREST RESOURCES AND AGRIFOODS		
Forest management tax	2,218	2,138
Timber royalties	1,886	1,541
Cutting permits	422	432
Miscellaneous revenue	133	38
Sawmill licences	117	113
Timber lease	-	2
Total: Department of Forest Resources and Agrifoods	4,776	4,264
DEPARTMENT OF INDUSTRY, TRADE AND RURAL DEVELOPMENT		
Miscellaneous revenue	88	78

CURRENT ACCOUNT REVENUE (continued)

	2003 ($000)	2002 ($000)
RESOURCE SECTOR:		
DEPARTMENT OF MINES AND ENERGY		
Oil royalties	72,287	27,904
Water power rentals	4,361	4,329
Quarry royalties	688	756
Mining lease rentals	379	260
Exploration licences and fees	340	154
Forfeitures of security deposits	289	239
Regular quarry permits	228	175
Mineral holding tax	118	455
Quarry fees and leases	99	132
Miscellaneous revenue	62	81
Mineral licence renewals	48	54
Total: Department of Mines and Energy	78,899	34,539
DEPARTMENT OF TOURISM, CULTURE AND RECREATION		
Inland fish and game licences	4,319	4,121
Park permits	569	447
Total: Department of Tourism, Culture and Recreation	4,888	4,568
Total: Resource Sector	90,272	44,051
SOCIAL SECTOR:		
DEPARTMENT OF JUSTICE		
Court fees and forfeitures	6,258	5,727
Supreme court fees	730	1,043
Miscellaneous revenue	8	68
Total: Department of Justice	6,996	6,838
DEPARTMENT OF MUNICIPAL AND PROVINCIAL AFFAIRS		
Miscellaneous revenue	38	109
Total: Social Sector	7,034	6,947
Total: Current Account Revenue	3,606,833	3,370,850

See accompanying notes.

NOTES TO SCHEDULE OF CURRENT ACCOUNT REVENUE
FOR THE YEAR ENDED 31 MARCH 2003

1. Tax Equalization Payments

Tax Equalization Payments for the year ended 31 March 2003 consist of the following:

	($000)
2002-03 regular entitlement	903,931
Plus: Atlantic Accord 2002-03	163,314
Plus: Atlantic Accord 2001-02	44,820
Plus: 1999-00 net underpayment	26,032
Less: 1996-97 overpayment	2,662
Less: 2000-01 overpayment	1,986
Less: 2001-02 overpayment	1,564
	1,131,885

2. Canada Health and Social Transfer

Canada Health and Social Transfer payments for the year ended 31 March 2003 consist of the following:

	($000)
2002-03 regular entitlement	338,640
Plus: 1999-00 CHST underpayment	2,119
Less: 2001-02 CHST overpayment	1,850
Plus: 2000-01 CHST underpayment	797
	339,706

3. Personal Income Tax

Personal Income Tax payments for the year ended 31 March 2003 consist of the following:

	($000)
2002-03 regular entitlement	662,705
Plus: 2001and prior tax years underpayment	30,875
Less: Child tax benefit	8,232
Less: Seniors credit	6,635
Less: HST low income tax credit	6,137
Less: Tax credits	1,000
Less: Other	157
	671,419

4. Corporate Income Tax

Corporate Income Tax payments for the year ended 31 March 2003 consist of the following:

	($000)
2002-03 regular entitlement	79,045
Plus: 2001 and prior tax year underpayment	27,835
Plus: 2001 Preferred Share Dividend	2,957
	109,837

NOTES TO SCHEDULE OF CURRENT ACCOUNT REVENUE (continued)

5. **Harmonized Sales Tax**

Harmonized sales tax payments for the year ended 31 March 2003 consist of the following:

	($000)
2002-03 regular entitlement	510,341
Plus: 2000 tax year underpayment	9,043
Plus: 1999 tax year underpayment	7,888
Plus: 1997 tax year underpayment	6,959
Plus: 1998 tax year underpayment	1,760
Plus: 2001 tax year underpayment	999
	536,990

6. **Refund of Taxes**

The above figures represent gross revenue. Refunds for the year ended 31 March 2003 consist of the following:

	($000)
Gasoline tax	1,668
Corporate income tax	1,192
Harmonized sales tax	656
Sales tax	1
	3,517

Schedule 3

PROVINCE OF NEWFOUNDLAND AND LABRADOR

Change in Basis of Accounting's Effect on the Surplus/Deficit as at 31 March 2003 with comparative figures for 2002

	2003		2002	
	Current	Capital	Current	Capital
	($000)	($000)	($000)	($000)
Surplus (Deficit) - modified cash	88,611	(124,809)	115,824	(163,074)
Less: Amounts capitalized	-	(1,796)	-	(5,837)
	88,611	(126,605)	115,824	(168,911)
Surplus (Deficit) - accrual	(406,624)	(101,514)	(179,411)	(193,042)
Change in surplus/deficit	495,235	(25,091)	295,235	24,131
The change in the basis of accounting from the modified cash to the accrual affected revenue and expenditure as follows:				
Revenue				
Sales tax				
Accounts and taxes receivable	9,854	-	(17,951)	-
Taxes refundable	277	-	(668)	-
	10,131	-	(18,619)	-
Gasoline tax				
Accounts and taxes receivable	72	-	(346)	-
Other taxes				
School tax receivable	(3,095)	-	(2,695)	-
Other taxes receivable	(3,797)	-	294	-
Mining and mineral rights tax	5,135	-	(4,061)	-
	(1,757)	-	(6,462)	-
Non-tax revenue				
Accounts receivable	(9,075)	-	8,492	-
Third party fines	472	-	(2,142)	-
	(8,603)	-	6,350	-
Equalization				
Government of Canada	45,922	-	45,016	-
Canada Health and Social Transfer				
Government of Canada	26,838	-	(2,747)	-
Related revenue - federal				
Government of Canada	5,273	-	5,723	-

CHANGE IN BASIS OF ACCOUNTING'S EFFECT ON THE SURPLUS/DEFICIT (continued)

	2003		2002	
	Current	Capital	Current	Capital
	($000)	($000)	($000)	($000)
Related revenue - provincial				
Accounts and taxes receivable	(6,427)	-	(7,732)	-
Loans, advances and mortgages receivable	11,685	(11,679)	-	-
Accrued interest on temporary investments	(90)	-	279	-
Sinking fund earnings	(66,559)	-	(74,375)	-
Excess sinking fund earnings	80,576	-	156,165	-
Write-offs	-	(6,741)	(10,795)	-
Prior year's expenditure cheques redeposited	(539)	-	(716)	-
Investments	-	-	(558)	-
Other	(8)	-	(16)	(90)
Issues under guarantee	-	-	(90)	-
Reduction in loan allowance	-	(13,085)	-	-
	18,638	(31,505)	62,162	(90)
Total revenue	96,514	(31,505)	91,077	(90)
Expenditure				
Salaries				
Accrued salaries	7,451	-	6,673	-
Accrued benefits	1,928	-	75	-
Severance pay	5,958	-	4,775	-
	15,337	-	11,523	-
Employee benefits				
Pension contributions	(53,226)	-	(58,453)	-
Pension costs				
Current service costs	95,771	-	2,620	-
Purchased services				
Other	(902)	(47)	1,244	(77)
Sales Tax	-	-	17	-
Prepaid and deferred charges	6,920	-	(109)	-
Accounts payable	(1,172)	-	(572)	-
	4,846	(47)	580	(77)
Allowances and assistance				
Deferred bursaries	(370)	-	(204)	-
Social assistance adjustments	(41)	-	(478)	-
	(411)	-	(682)	-
Grants and subsidies				
Canadian Blood Agency	(162)	-	(62)	-
Teachers' salaries	8,762	-	(7,037)	-
Physicians's services	14,337		(442)	
Reciprocal billings - hospital services	(494)	-	47	
Due to Newfoundland and Labrador Housing Corporation	(108)	-	2,615	-
	22,335	-	(4,879)	-

CHANGE IN BASIS OF ACCOUNTING'S EFFECT ON THE SURPLUS/DEFICIT (continued)

	2003		2002	
	Current	Capital	Current	Capital
	($000)	($000)	($000)	($000)
Debt expenses				
Due to municipalities - water and sewer	-	19,034		30,219
- street paving	-	(4,502)	-	(2,953)
- neighbourhood improvements	-	515	-	8,576
- waste management	-	185	-	5
- recreation projects	-	4,180	-	(41)
Accrued interest payable	(7,435)	-	(14,636)	
Lease purchases - principal - M.V. Gallipoli	-	(532)	-	(486)
- M.V. Beaumont Hamel	-	(659)	-	(595)
- Sir Wilfred Grenfell	-	(601)	-	(628)
- Grace Hospital	-	-	-	(1,176)
Foreign exchange gains/losses - amortization	23,519	-	13,999	-
- realized	20,475	-	5,073	-
Pension interest	270,276	-	243,019	-
Provision for debt repayment	-	(11,361)	-	(13,597)
Health care leases	-	(30)	-	394
St. Clare's Hospital	-	(750)	-	(750)
Harbour Lodge	(16)	-	-	-
	306,819	5,479	247,455	18,968
Bad debt expenses				
Accounts and taxes receivable	7,250	-	5,994	-
Loans, advances and mortgages receivable	-	(12,376)	-	982
Investments	-	(95)	-	-
Guaranteed debt	-	368	-	4,348
Reduction in loan allowance	-	13,085	-	-
	7,250	982	5,994	5,330
Total expenditure	398,721	6,414	204,158	24,221
Change in surplus/deficit	495,235	(25,091)	295,235	24,131
Net change in surplus/deficit	470,144		319,366	